more promptly and in reducing our losses from bad accounts. Those costs of collecting accounts and losses from bad accounts must necessarily be included as a part of the expense or as a reduction from revenue, and anything that, within reasonable limits, can be done to improve our collections and reduce those costs is in the interests of subscribers in general.

It has been found that the $1.00 charge now in effect in Cleveland does not have the desired result. The revenue [fol. 9975] obtained from that charge is relatively small. The credits for the Cleveland area for the year 1921 totalled approximately $18,000.00 without deducting the uncollectible amounts including those cases where we were unable to collect the final amount. It sometimes happens that a subscriber fails to make payment of his account, and on denial of service for non-payment he makes a very fine promise that the money is on the way or that he will be down immediately to pay his account, and service is restored in good faith and then we find that we lose not only the old account but that $1.00 in addition. So that that $18,000.00 is the amount originally credited on our accounts without those deductions for loss that we incur.

Q. Mr. Cooper, have you made any estimate or have you considered at all the question of the expense incident to the restoral of service and whether or not these restoral of service charges are greater or less than that expense?

A. We know that the expense is in excess of the proposed charges, but here again it is advisable, as a matter of administration, to make the charge for restoral of service less than the service connection charge.

Q. Then the restoral or service charge is not a penalty, but it is an attempt to collect a part of the cost of the restoral of the service?

A. An attempt to collect in part from those subscribers causing this expense the cost of the work that must be done in handling that work.

Q. Have you an estimate of the revenue from service connection charges and from the other charges involved here?

[fol. 9976] A. Yes, sir, I have prepared an estimate of the revenue—the increased revenue to be obtained from the proposed service connection charges, based on the actual number of stations installed, re-installed, and reconnected

for 1921, brought down to an average revenue per station in. That average revenue per station in is $3.37, and applying that average revenue to the number of stations to be installed during 1922 which, in turn, is based on our detailed studies and predictions made in connection with our 1922 budget, we get a total of $407,000.00 as the total revenue.

The average revenue obtained in 1920 and 1921 from the so-called transfer charge was about $45,000.00, and deducting that we get $362,000.00 as the increased revenue to be obtained from the service connection charge.

Q. Now what about the other charges; I think Mr. Leach is interested in those.

A. The increased revenue to be obtained from the proposed charges for moves and changes would be approximately $25,000.00 per annum for the Company as a whole not including those items which are paid on the basis of actual costs, changes that are at the present time. In other words, this $25,000.00 would be the increased revenue by reason of these proposed higher charges for moves and changes.

Q. Mr. Cooper, in cities the size of Cleveland what do you do in the way of preparing a directory addendum caused by service connections?

A. The constant changing and connection of new subscribers and changing of location of existing subscribers and moving around makes it necessary for us to get out new [fol. 9977] directories from time to time, and in our large exchanges the keeping up of the information record involves a considerable amount of work. In Cleveland, for example, the number of changes being made is such a considerable item that we have found it economical and desirable to get out for our information operators what we call as a daily addendum including all the changes up to date from the time of closing the last directory. This is a copy of that information operator's addendum for January 27th and includes just the changes that have been made since the October 1921 directory.

Q. That consists of 86 pages and three columns to the page, I believe?

A. Yes, sir.

Q. And three names to each line?

A. Yes, sir; and by the time our next directory comes out that daily addendum will have grown to 120 pages and

will include 25,000 lists; that means 25,000 changes have been made either in new subscribers coming in, existing subscribers moving from point to point or other changes of that kind.

Mr. Burr: Unless the Commission or some of the other gentlemen here desire the addendum to be offered in evidence we will not encumber the record with it. Let the record show that its offering is dispensed with.

Q. What is the reason, Mr. Cooper, that the service connection charges are higher for larger exchanges than for smaller ones?

A. They are higher first on the basis of cost to the Company, and, second, on the basis of value of service to the subscribers.

[fols. 9978-10090] Q. We only have time for one more question I think. There is about one-half minute left, and I am going to ask you as a general windup question this one, Mr. Cooper; in these figures which you have shown as representing the cost of the different operations which we have had under consideration in this case, are any capital charges included in your expense figures?

A. No capital charges are included in any of these figures.

Mr. Burr: That is all for the present. I would like to do one more thing, Your Honors; we have rather hastily gone through this case and have offered a total of 16 Exhibits by Mr. Cooper and I think 4 by Mr. Reed, and in order to provide for any possible omission on my part I now offer all of those Exhibits seriatum.

Chairman Poor: We will now take an adjournment and in the meantime if you desire to offer anything further you will be given that opportunity. We will now continue this hearing until Thursday, March 16th as that is the first day that the Commission has open.

And thereupon the further hearing of this case was adjourned until March 16th, A. D. 1922, at 10:00 o'clock A. M.

[fols. 10091-10094] **Company Wide Case Exhibits**

[fol. 10095] COMPANY WIDE CASE, ALLENSWORTH EXHIBIT 1

The Ohio Bell Telephone Company Valuation as of June 30, 1925
Company's Reproduction Cost

Summary

[fol. 10096] The Ohio Bell Telephone Company Summary of Company's Reproduction Cost as of June 30, 1925 Showing Changes Due to Errors, Omissions, etc.

Classification	Reproduction Cost New as Filed	Net Changes Due to Errors and Omissions	Paving not Cut for Original Installation	Reproduction Cost as Adjusted
Right of Way	$1,940,501	578†	.....	$1,939,923
Land	3,943,467	.....	.....	3,943,467
Buildings	7,788,774	.....	.....	7,788,774
Central Office Equipment	16,956,131	243,609	.....	17,199,740
Other Equipment of C. O.	632,518	15,145	.....	647,663
Station Apparatus	5,589,862	.....	.....	5,589,862
Station Installations	2,164,835	.....	.....	2,164,835
Interior Block Wires	83,334	.....	.....	83,334
Private Branch Exchanges	3,384,891	131,449†	.....	3,253,442
Booths & Spl. Fittings	167,201	.....	.....	167,201
	42,651,514	126,727	.....	42,778,241
Outside Plant	64,600,047	19,289†	321,352†	64,259,406
	107,251,561	107,438	321,352†	107,037,647
Omissions	2,145,031	3,602†	6,427†	2,135,002
	109,396,592	103,836	327,779†	109,172,649
Engineering	5,469,830	9,185†	16,389†	5,444,256
	114,866,422	94,651	344,168†	114,616,905
General	2,297,328	3,858†	6,883†	2,286,587
	117,163,750	90,793	351,051†	116,903,492
Taxes during Const	1,682,378	2,825†	5,041†	1,674,512
	118,846,128	87,968	356,092†	118,578,004
Int. during Const	7,481,264	12,563†	22,416†	7,446,285
Total	126,327,392	75,405	378,508†	126,024,289
Office Furniture & Fix	624,244	.....	.....	624,244
General Store Equipment	18,181	.....	.....	18,181
Gen'l Stbl. & Garage Equip	652,331	.....	.....	652,331
Gen'l Tools & Implements	422,051	.....	.....	422,051
Total	128,044,199	75,405	378,508†	127,741,096
Working Capital including Materials & Supplies	6,350,000	3,740	18,771†	6,334,969
	134,394,199	79,145	397,279†	134,076,065
Misc. Const. Expenditures	12,805	.....	.....	12,805
Const. Work in Progress	2,223,718	.....	.....	2,223,718
	136,630,722	79,145	397,279†	136,312,588
Cost of Est. Business	20,768,158	12,230	61,392†	20,718,996
Grand Total	$157,398,880	91,375	458,671†	$157,031,584

[† Red in copy.]

[fols. 10097-10161] Company Wide Case, Allensworth

Exhibit 1—Continued

Explanatory

The addition to the Central Office Telephone Equipment Account ($243,609.00) is a claimed omission of C. O. E. purchased from the A. T. & T. Company in April 1925 to the amount ($272,400.00) which C. O. E. was omitted from the inventory as of June 30, 1925.

From the amount $272,400.00 is deducted errors to the amount $28,791.00 which appeared in the original statement of Reproduction Cost $16,956,131.00.

The amount $272,400.00 less $28,791.00 produces the amount $243,609.00, the addition to the C. O. E. account appearing on this statement.

The Reproduction Cost statements originally prepared by the Company contained the amounts appearing in Column 2 of the following tabulation for the classifications of property shown.

	Col. 1	Col. 2
Office Furniture and Fixtures	$624,244	$576,083
General Store Equipment	18,181	17,555
General Stable and Garage Equipment	652,331	570,998
General Tools and Implements	422,051	384,364

The amounts appearing in Column 1, above, are the amounts appearing in the original statement (Col. 2) plus book additions to June 30, 1925 as per Williams' Exhibit No. 8.

[fol. 10162] COMPANY WIDE CASE, ALLENSWORTH EXHIBIT 3.

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost of Outside Plant, Including Interior Block Wires

H. R. Allensworth

[fol. 10163] Reproduction Cost—Outside Plant

Summary

Exchange Pole Lines	$7,611,041.43
Exchange Aerial Cable	7,843,034.89
Exchange Aerial Wire	4,230,238.24
Exchange Underground Conduit	7,876,629.77
Exchange Underground Cable	9,386,587.48
Exchange Submarine Cable	16,878.08
Interior Block Wires	74,210.80
Total Exchange	37,038,620.69
Toll Pole Lines	4,701,998.54
Toll Aerial Cable	506,662.71
Toll Aerial Wire	3,684,516.95
Toll Underground Conduit	24,485.34
Toll Underground Cable	378,529.27
Toll Submarine Cable	9,813.80
Total Toll	9,306,006.61
Total Exchange and Toll	$46,344,627.30

[fol. 10164] Company Wide Case, Allensworth Exhibit 3—Continued

The Ohio Bell Telephone Company Valuation as of June 30, 1925
Reproduction Cost—Exchange Pole Lines

Poles Size	Class	Quantity	Unit Cost	Total Reproduction Cost
15′	D	2,417.9	6.202	$14,995.83
18′	D	8,866.2	6.588	58,410.53
20′	D	73,455.2	6.848	503,021.21
22′	E	47,678.4	7.786	371,224.02
25′	D	103,438.6	11.902	1,231,126.22
30′	C	61,313.7	16.390	1,004,931.54
35′	C	63,135.0	25.044	1,581,152.95
40′	C	34,509.8	32.886	1,134,839.29
45′	C	16,295.8	36.666	597,501.81
50′	C	7,247.9	41.166	298,367.05
55′	C	2,545.2	49.525	126,051.03
60′	C	908.4	65.667	59,651.90
65′	D	265.5	77.375	20,543.06
70′	D	54.2	95.052	5,151.82
75′	C	8.0	121.546	972.37
80′	B	1.7	163.223	277.48
107′	B	1.0	209.028	209.03
				$7,008,477.14

Cross Arms Size	Kind			
10′-10 Pin	Fir	264,910.0	2.2746	$602,564.29

[fol. 10165] The Ohio Bell Telephone Company Valuation as of June 30, 1925
Reproduction Cost—Exchange Aerial Cable

Size Cable Number Pairs	Gauge	Quantity Feet	Unit Cost	Total Reproduction Cost
2	19	480.0	.20142	$96.68
4	19	200.0	.20643	41.29
6	19	360.0	.22113	79.61
10	19	357.0	.25719	91.82
15	19	5,345.0	.28223	1,508.52
25	19	133,763.0	.33012	44,157.84
50	19	571,809.5	.44923	256,873.98
60	19	2,741.0	.48538	1,330.42
75	19	23,479.0	.55095	12,935.75
100	19	325,251.0	.67074	218,158.85
120	19	3,103.0	.75363	2,338.51
150	19	54,183.0	.88908	48,173.02
200	19	112,532.5	1.10455	124,297.77
250	19	592.0	1.30630	773.33
300	19	16,579.0	1.50107	24,886.24
400	19	76.0	1.85535	141.00
				$735,884.63

[fol. 10166] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Size Cable Number Pairs	Gauge	Quantity Feet	Unit Cost	Total Reproduction Cost
10	20	1,078	.24071	$259.49
15	20	380	.26219	99.63
25	20	321,786	.30313	97,542.99
30	20	14	.34206	4.79
50	20	236,169	.42069	99,353.94
75	20	71,814	.50923	36,569.84
90	20	1,898	.55886	1,060.72
100	20	108,267	.63078	68,292.66
125	20	28,137	.71787	20,198.71
150	20	12,057	.80261	9,677.07
175	20	672	.87204	586.02
200	20	20,653	.95756	19,776.48
300	20	721	1.35301	975.52
400	20	1,272	1.75161	2,228.05
				$356,625.91
[fol. 10167]				
5	22	1,025.0	.19445	$199.31
10	22	13,571.5	.21688	2,943.39
15	22	173,379.5	.23384	40,543.06
20	22	518.0	.25056	129.79
25	22	3,707,270.5	.26154	969,599.53
30	22	4,775.0	.27345	1,305.72
50	22	4,658,566.5	.32909	1,533,087.64
60	22	39,461.0	.35182	13,883.16
75	22	311,117.0	.39479	122,825.88
100	22	2,118,519.5	.46603	987,293.64
110	22	703.0	.48756	342.76
120	22	66,975.0	.50843	34,052.10
125	22	25,828.0	.52173	13,475.24
150	22	628,055.5	.58884	369,824.20
200	22	841,900.0	.70812	596,166.23
250	22	2,729.0	.82705	2,257.01
300	22	120,552.5	.94450	113,861.83
400	22	154,559.0	1.18053	182,461.53
600	22	35,521.3	1.49548	53,121.39
900	22	525.0	2.14832	1,127.87
				$5,038,501.28
[fol. 10168]				
10	24	87.0	.20325	$17.68
15	24	3,718.0	.21700	806.80
20	24	325.0	.23024	74.83
25	24	198,514.0	.24268	48,175.37
40	24	60.0	.28258	16.96
50	24	1,354,702.5	.30510	413,319.73
75	24	1,050.0	.35860	376.53
100	24	426,889.5	.41294	176,073.28
150	24	2,934.0	.51122	1,499.92
200	24	255,727.0	.61582	157,481.80
300	24	2,235.0	.83477	1,865.71
400	24	182,555.5	1.03225	136,830.42
600	24	36,377.0	1.34529	48,937.61
900	24	127.0	1.76428	224.06
1200	24	355.0	2.29679	815.36
				$986,516.06

[fol. 10169] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Size Cable Number Pairs	Gauge		Quantity Feet	Unit Cost	Total Reproduction Cost
10	19				
40	22	Composite	1,864	.43726	$815.06
10	19				
65	22	Composite	3,113	.48434	1,507.75
10	19				
90	22	Composite	1,353	.55113	745.68
50	19				
50	22	Composite	9,474	.64735	6,132.99
50	19				
150	22	Composite	13,415	.86232	11,568.02
16	13	8 Quad A. T. & T.			
18	16	9 Quad A. T. & T.			
78	16	39 Quad Toll			
26	19	Exchange 9.2%	41,976	1.39327	5,380.06
16	13				
4	16				
152	22	Composite	51	.93566	47.72
25	16	Toll			
101	22	Exchange 50.12%	296	.73054	108.38
26	16	Toll			
126	22	Exchange 54.66%	591	.78293	252.92
26	16	Toll			
152	22	Exchange 59.25%	1,378	.86793	708.64

[fol. 10170]

76	19				
51	20	Composite	5,487	.77255	4,238.98
76	19				
51	20				
26	22	Composite	2,758	.85254	2,351.31
76	19				
51	20				
51	22	Composite	1,100	.90536	995.90
24	16	Quad			
253	19		1,763	1.47482	2,600.11
51	13				
86	19	Composite	317	1.39114	440.99
14	16	Toll			
101	19	Exchange 64.15%	319	.85811	175.60
11	13				
40	16	Composite	5,492	.81953	4,500.86
					$42,570.99

[fol. 10171] Outside Terminals

Outside Unprotected:

Size	Quantity	Unit Cost	Total Reproduction Cost
10 Pr.	13	6.40528	$83.28
14 Pr.	14,598	6.40528	93,504.28
16 Pr.	44,233	7.70627	340,871.44
21 Pr.	1	7.33471	7.33
26 Pr.	4,197	10.65188	44,705.94
31 Pr.	41	8.64901	354.61

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Outside Terminals

Outside Unprotected:

Size	Quantity	Unit Cost	Total Reproduction Cost
51 Pr.	89	10.15048	$903.39
61 Pr.	6	17.28136	103.69
101 Pr.	1	25.19767	25.20
			$480,559.16

Outside Protected:

1 Pr.	11	3.98577	$43.84
6 Pr.	6	10.72182	64.33
11 Pr.	2,727	14.29595	38,985.06
16 Pr.	984	17.32256	17,045.40
21 Pr.	7	21.95728	153.70
26 Pr.	2,797	22.53640	63,034.31
31 Pr.	6	30.10083	180.60
41 Pr.	1	36.24671	36.24
[fol. 10172]			
51 Pr.	512	43.42760	22,234.93
61 Pr.	1	51.15970	51.16
76 Pr.	11	55.25167	607.77
101 Pr.	112	76.19135	8,533.43
121 Pr.	1	90.58945	90.59
126 Pr.	6	94.06550	564.40
152 Pr.	42	109.91426	4,616.40
202 Pr.	46	144.95566	6,667.96
303 Pr.	6	317.30215	1,903.82
404 Pr.	9	398.61174	3,587.51
			$168,401.45

Note.—Company's prices for Material used throughout, including its freight allowance from Hawthorne, Ill.

Company's Adjustment Ratios for Average Type used as follows:

Outside Unprotected	.91521
Outside Protected	.84169

[fol. 10173] The Ohio Bell Telephone Company Valuation as of June 30, 1925
Reproduction Cost—Exchange Aerial Cable

Inside Terminals

Inside Unprotected:

Size	Quantity	Unit Cost	Total Reproduction Cost
11 Pr.	11	3.89272	$42.82
13 Pr.	6	5.13106	30.79
16 Pr.	35	4.83318	169.16
21 Pr.	7	5.97029	41.79
23 Pr.	2	7.33697	14.67
26 Pr.	36	11.55998	416.16
32 Pr.	2	8.41659	16.83
41 Pr.	1	10.54825	10.55
42 Pr.	2	10.71254	21.43
52 Pr.	15	15.16647	227.50
104 Pr.	6	25.81926	154.92
156 Pr.	7	37.38371	261.34
208 Pr.	11	49.29856	542.23
260 Pr.	1	61.78898	61.79
303 Pr.	1	73.52635	73.53
312 Pr.	2	76.36993	152.74
			$2,238.25

[fol. 10174] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Inside Terminals

Inside Protected:

Size	Quantity	Unit Cost	Total Reproduction Cost
11 Pr.	47	17.28080	$812.20
12 Pr.	7	18.19030	127.33
16 Pr.	225	29.57672	6,654.76
26 Pr.	332	34.79617	11,552.33
51 Pr.	109	64.72720	7,055.26
101 Pr.	7	109.32557	765.28
104 Pr.	2	112.05516	224.11
202 Pr.	2	209.24543	418.49
			$27,609.76

NOTE.—Company's prices for Material used throughout, including its freight allowance from Hawthorne, Ill.

Company's Adjustment Ratio for Average Type used as follows:

Inside Unprotected 1.07853

[fol. 10175] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Aerial Cable

Loading Cases

Description		Quantity	Unit Cost	Total Reproduction Cost
6" Iron Pipe	7 No. T 545 Coils	1	356.89	$356.89
No. 8 Case	19 No. T 545 Coils	1	563.28	563.28
No. 10 Case	19 No. T 545 Coils	1	612.91	612.91
No. 28 G. Case	7 No. 582 A. Coils	2	167.07	334.14
No. 28 G. Case	21 No. 582 A. Coils	4	565.04	2,260.16
				$4,127.38

[fol. 10176] Reproduction Cost—Exchange Aerial Wire

Size	Kind	Miles	Unit Cost	Total Reproduction Cost
.165 No. 8 B.W.G.	Bare Iron	10.556	37.510	$395.95
.148 No. 9 B.W.G.	Bare Iron	254.628	34.412	8,253.01
.134 No.10 B.W.G.	Bare Iron	690.710	29.127	20,118.31
.109 No.12 B.W.G.	Bare Iron	44,290.730	23.112	1,023,647.35
.083 No.14 B.W.G.	Bare Iron	3,293.319	19.667	64,769.71
				$1,117,184.33
.165 No. 8 B.W.G.	Bare Copper	.832	91.223	$75.89
.128 No.10 N.B.S.	Bare Copper	.076	60.441	4.59
.104 No.12 N.B.S.	Bare Copper	1,178.156	44.555	52,492.74
.080 No.14 N.B.S.	Bare Copper	3,523.769	31.349	110,466.64
.064 No.14 B.& S.	Bare Copper	1,824.499	24.906	45,440.97
.051 No.16 B.& S.	Bare Copper	38.385	20.906	802.48
				$209,283.31
.148 No. 9 B.W.G.	Insulated Iron	.583	111.850	$65.21
.109 No.12 B.W.G.	Insulated Iron	252.841	81.929	20,715.01
.083 No.14 B.W.G.	Insulated Iron	586.973	69.887	41,021.78
.065 No.16 B.W.G.	Insulated Iron	.318	52.801	16.79
				$61,818.79

[fol. 10177] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Wire—Continued

Size	Kind	Miles	Unit Cost	Total Reproduction Cost
.165 No. 8 B.W.G.	Insulated Copper	1.079	155.330	$167.60
.128 No.10 N.B.S.	Insulated Copper	.125	105.930	13.24
.104 No.12 N.B.S.	Insulated Copper	12.681	85.087	1,078.99
.080 No.14 N.B.S.	Insulated Copper	155.628	72.055	11,213.78
.064 No.14 B.& S.	Insulated Copper	71.701	58.141	4,168.77
.051 No.16 B.& S.	Insulated Copper	.664	52.603	34.92
				$16,677.30
No.14 B.& S.Ga.	Twisted Pair Iron	.086	157.028	$13.50
No.16 B.& S.Ga.	Twisted Pair Iron	8.407	139.714	1,174.57
No.18 B.& S.Ga.	Twisted Pair Iron	.253	119.967	30.35
No.14 B.& S.Ga.	Twisted Pair Copper	192.989	152.532	29,436.99
No.16 B.& S.Ga.	Twisted Pair Copper	.080	140.836	11.26
No.18 B.& S.Ga.	Twisted Pair Copper	94.312	118.172	11,145.04
No.19 B.& S.Ga.	Twisted Pair Copper	.213	109.837	23.40
No.17 B.& S.Ga.	Tw.Pair Cop. Steel	12,104.515	124.417	1,506,007.44
No.18 B.& S.Ga.	3 Conductor Copper	.409	151.261	61.86
No.19 B.& S.Ga.	3 Conductor Copper	.199	134.419	26.75
				$1,547,931.16
Drops		Number of Drops		
No.17 B.& S.Ga.	Tw.Pair Cop. Steel	389.731	3.2775	1,277,343.35
Total Aerial Wire excluding Drops				$2,952,894.89

[fol. 10178]

Reproduction Cost—Exchange Underground Conduit

Main Underground Conduit

Single Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
1	100%	O.B.T.Co.	24,003.7	.74861	$17,969.41
2	100%	" "	88,466.9	.82385	72,883.46
3	100%	" "	37,220.2	1.10240	41,031.55
4	99.878%	" "	134,510.6	1.18436	159,114.62
5	99.992%	" "	34,523.6	1.52553	52,624.68
6	99.617%	" "	198,830.4	1.60076	317,060.61
7	99.976%	" "	64,168.3	1.94862	125,009.62
8	99.146%	" "	73,582.2	2.02042	144,606.71
9	99.948%	" "	24,108.7	2.09565	50,497.20
10	97.224%	" "	63,379.3	2.44351	150,568.84
11	100%	" "	2,993.8	2.51873	7,540.57
12	99.171%	" "	40,748.4	2.59398	104,824.29
13	99.157%	" "	13,231.3	2.94184	38,596.35
14	97.601%	" "	9,264.6	3.01707	27,281.25
15	100%	" "	7,403.3	3.09231	22,893.30
16	100%	" "	10,420.9	3.28599	34,242.97
17	100%	" "	2,369.0	3.75229	8,889.18
18	99.854%	" "	5,036.7	3.77165	18,968.76
19	100%	" "	2,968.0	3.84691	11,417.63
20	99.630%	" "	9,024.9	3.92213	35,265.83
21	99.340%	" "	1,591.0	4.31245	6,815.83
22	100%	" "	1,526.8	4.40780	6,729.83
23	100%	" "	463.4	4.60148	2,132.33

[fol. 10179] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Conduit—Continued

Main Underground Conduit

Single Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
24	99.269%	O.B.T.Co.	3,413.4	4.55828	$15,445.28
25	100%	" "	12,246.0	4.75196	58,192.50
26	99.447%	" "	911.0	5.04395	4,569.82
28	98.129%	" "	1,666.2	5.19441	8,492.86
29	100%	" "	273.0	5.50653	1,503.28
30	100%	" "	3,739.7	5.58055	20,869.58
31	100%	" "	400.0	6.11388	2,445.55
33	100%	" "	61.0	6.26435	382.13
35	100%	" "	120.3	6.66735	802.08
36	100%	" "	1,491.6	6.49081	9,681.69
37	100%	" "	141.0	7.02565	990.62
40	100%	" "	1,026.0	7.25135	7,439.89
42	100%	" "	246.5	7.84204	1,933.06
44	99.850%	" "	199.5	7.73555	1,540.92
45	100%	" "	562.0	7.84433	4,408.51
46	100%	" "	9.0	8.16759	73.51
48	99.182%	" "	544.2	8.31806	4,489.25
49	97.9%	" "	174.0	8.85383	1,507.77
54	100%	" "	29.0	9.22635	267.56
55	100%	" "	72.0	9.76195	702.86
60	100%	" "	105.0	10.13469	1,064.14
84	100%	" "	105.0	13.75712	1,444.50
96	100%	" "	12.0	15.54469	186.54
					$1,605,398.72

[fol. 10180]

Multiple Duct Tile:

2	99.609%	O.B.T.Co.	122,143.8	.86214	$104,893.56
3	99.701%	" "	28,284.1	1.16341	32,807.70
4	97.259%	" "	337,573.6	1.11241	365,225.67
5	99.662%	" "	10,599.4	1.52275	16,085.72
6	95.589%	" "	415,215.1	1.40751	558,637.48
7	97.562%	" "	18,659.3	1.78049	32,431.98
8	98.538%	" "	150,351.2	1.88977	279,974.91
9	86.739%	" "	105,454.5	2.17966	199,373.50
10	98.387%	" "	53,557.0	2.00673	105,740.42
11	97.866%	" "	15,741.5	2.39842	36,949.10
12	96.841%	" "	77,602.6	2.57070	193,191.70
13	94.132%	" "	1,486.9	2.89244	4,048.26
14	98.893%	" "	10,017.7	2.85631	28,296.89
15	95.558%	" "	6,847.5	3.01232	19,710.21
16	99.010%	" "	11,644.7	3.07390	35,443.60
17	100%	" "	3,955.5	3.47151	13,731.56
18	88.227%	" "	13,759.4	3.47690	42,207.83
19	100%	" "	236.0	3.78466	893.18
20	99.623%	" "	7,799.6	3.74231	29,078.50
21	100%	" "	36.0	4.14820	149.34
22	100%	" "	186.0	4.11504	765.40

[fol. 10181]

23	98.509%	O.B.T.Co.	662.0	4.27108	2,785.17
24	91.312%	" "	5,328.3	4.32130	21,184.74
25	100%	" "	33.0	4.58422	151.28
26	99.872%	" "	768.8	4.69333	3,603.54

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Conduit—Continued

Main Underground Conduit

Multiple Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
27	100%	O.B.T.Co.	292.4	4.69516	$1,372.86
28	100%	" "	1,570.5	5.54278	8,704.94
30	100%	" "	346.0	5.24111	1,813.42
32	99.934%	" "	960.0	5.77088	5,536.01
35	100%	" "	48.2	6.24592	301.05
36	98.401%	" "	1,054.7	6.09852	6,325.68
40	100%	" "	718.0	6.77475	4,864.27
44	100%	" "	60.0	7.42211	445.33
46	100%	" "	476.0	7.78145	3,703.97
48	100%	" "	3,102.5	8.04598	24,962.65
50	100%	" "	41.0	8.43736	345.93
52	100%	" "	222.7	8.75055	1,948.75
58	100%	" "	497.0	9.51939	4,731.14
60	100%	" "	339.0	13.22074	4,481.83
84	100%	" "	210.0	13.70749	2,878.57
112	100%	" "	8.6	18.41655	158.38
					$2,199,936.04

[fol. 10182]

Fiber Conduit:

1	100%	O.B.T.Co.	443.0	.55928	$247.76
2	100%	" "	5,743.0	.60953	3,500.53
3	100%	" "	3,849.0	.74124	2,853.03
4	98.738%	" "	11,208.8	.89979	9,959.87
5	100%	" "	4,710.7	1.12734	5,310.56
6	100%	" "	1,436.9	1.11679	1,604.72
7	100%	" "	879.0	1.71437	1,506.93
8	100%	" "	1,107.2	1.42342	1,576.01
9	100%	" "	2.0	1.48931	2.98
10	100%	" "	263.8	1.81026	477.55
12	100%	" "	113.0	1.90732	215.53
16	100%	" "	30.1	2.40637	72.43
25	100%	" "	11.0	3.47784	38.26
42	100%	" "	32.0	5.37609	172.03
					$27,538.20

Sewer Tile:

1	100%	O.B.T.Co.	10,514.9	.75542	$7,943.17
2	100%	" "	6,209.0	.99089	6,152.44
3	100%	" "	186.1	1.40067	260.66
4	99.537%	" "	1,993.6	1.54271	3,061.37
5	75.00%	" "	342.0	2.15101	551.73

[fol. 10183]

6	50.00%	O.B.T.Co.	81.0	2.25541	$91.34
8	100%	" "	116.0	2.92153	338.90
10	100%	" "	18.0	4.12249	74.20
16	100%	" "	17.6	5.14660	90.58
					$18,564.29

Creosoted Wood:

1	100%	O.B.T.Co.	7,441.0	.48168	$3,584.18
2	100%	" "	1,945.3	.73195	1,423.86
3	100%	" "	2,190.5	.98122	2,149.86

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange —Underground Conduit—Continued

Main Underground Conduit

Creosoted Wood:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
4	65.534%	O.B.T.Co.	1,110.0	1.18160	$859.50
5	100%	" "	6.4	1.59768	10.23
6	99.158%	" "	3,073.3	1.63819	4,992.22
7	100%	" "	107.6	2.06449	222.14
8	100%	" "	604.6	2.08118	1,258.28
9	64.639%	" "	943.8	2.29546	1,400.23
10	94.161%	" "	2,491.0	2.68674	6,302.02
11	90.00%	" "	194.0	2.74513	479.30
30	100%	" "	74.0	6.86060	507.68
					$23,189.00

[fol. 10184]

Iron Pipe:

1	100%	O.B.T.Co.	1,358.1	.83717	$1,136.96
2	100%	" "	1,511.7	1.16530	1,761.58
3	100%	" "	346.5	1.57491	545.71
4	100%	" "	857.0	2.16228	1,853.07
5	100%	" "	489.3	2.51676	1,231.45
6	92.043%	" "	950.7	3.18830	2,789.76
7	100%	" "	100.0	3.32526	332.53
8	100%	" "	429.1	3.64651	1,564.72
9	100%	" "	279.0	4.16584	1,162.27
10	100%	" "	64.0	4.49397	287.61
12	98.786%	" "	348.1	5.33524	1,834.79
21	100%	" "	18.0	8.91112	160.40
25	100%	" "	400.0	10.42500	4,170.00
36	98.40%	" "	72.0	14.77823	1,047.04
					$19,877.89

Wood Box	356.0	1.07824	$383.85
Concrete Box	64.1	1.75907	112.76
Tunnel 4'x5'	50.0	12.23561	611.78
Trench for Buried Cable	12,830.0	.20125	2,582.04
Manholes	Number		
98.0584774%	8,722.0	192.30060	$1,644,681.72

[fol. 10185]

Subsidiary Underground Conduit

Single Duct Tile:

1	100%	O.B.T.Co.	252,813.0	.93645	$236,746.73
2	99.94%	" "	174,851.2	1.01148	176,751.78
3	99.898%	" "	39,947.4	1.31220	52,365.57
4	98.759%	" "	12,243.5	1.62857	19,694.94
5	100%	" "	1,060.2	1.70359	1,806.15
6	99.530%	" "	2,813.0	1.77864	4,979.84
7	100%	" "	212.6	2.50616	532.80
8	97.589%	" "	321.5	2.20800	692.65
11	100%	" "	118.0	2.63646	311.10
					$493,881.56

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Conduit—Continued

Subsidiary Underground Conduit

Multiple Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
2	99.063%	O.B.T.Co.	45,443.9	.65153	29,330.45
3	99.966%	" "	10,901.0	.83244	9,071.34
4	94.486%	" "	7,145.2	.88006	5,941.46
5	100%	" "	526.4	1.06573	561.00
6	100%	" "	2,178.8	1.16756	2,543.88
7	100%	" "	240.5	1.40601	338.14
8	100%	" "	1,079.2	1.37022	1,478.74
9	100%	" "	76.0	1.79982	136.79
10	100%	" "	55.0	1.84042	101.22
12	100%	" "	103.0	2.04725	210.86
24	100%	" "	3.0	3.81037	11.43
25	100%	" "	45.0	3.91119	176.00
					$49,901.31

[fol. 10186]

Fiber Conduit:

1	100%	O.B.T.Co.	21,569.8	.76970	$16,602.28
2	100%	" "	8,868.6	.81994	7,271.71
3	100%	" "	1,139.4	.96507	1,099.60
4	100%	" "	478.0	1.19661	571.98
6	100%	" "	39.0	1.01755	39.68
12	100%	" "	3.0	2.04918	6.15
					$25,591.40

Sewer Tile:

1	100%	O.B.T.Co.	155,390.7	.87196	$135,494.47
2	100%	" "	77,076.3	1.10744	85,357.38
3	99.15%	" "	15,564.4	1.51722	23,415.56
4	97.878%	" "	4,012.9	1.92402	7,560.44
5	91.017%	" "	463.1	2.33384	991.65
6	96.748%	" "	41.0	2.37195	94.09
8	100%	" "	21.0	3.49170	73.33
9	100%	" "	52.0	3.22962	167.94
					$253,154.86

[fol. 10187]

Iron Pipe:

1	100%	O.B.T.Co.	31,540.4	.70884	$22,357.10
2	100%	" "	11,377.4	1.06622	12,130.81
3	99.463%	" "	1,801.0	1.42388	2,550.60
4	100%	" "	913.6	1.81059	1,654.15
5	100%	" "	41.0	2.17048	88.99
6	100%	" "	62.7	2.52787	158.50
					$38,940.14

Creosoted Wood:

1	100%	O.B.T.Co.	48,417.5	.59898	$29,001.11
2	100%	" "	7,254.6	.84922	6,160.75
3	100%	" "	567.7	1.09851	623.63
4	100%	" "	36.2	1.29815	46.99
					$35,832.48

Tunnel 4'x5'

	100%	O.B.T.Co.	40.0	12.28541	$489.41

[fol. 10188] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
54	13	27 Quad	21.0	1.07934	$22.67
24	14		5,370.0	.56802	3,050.27
6	19		2,262.0	.14103	319.01
8	19		4,561.0	.15896	725.02
11	19		3,079.0	.17749	546.49
12	19		850.0	.18758	159.44
16	19		5,580.0	.20318	1,133.74
21	19		5,501.0	.22714	1,249.50
26	19		46,452.0	.25116	11,666.88
31	19		3,420.0	.27477	939.71
41	19		2,332.0	.32161	749.99
51	19		88,939.0	.36493	32,456.51
61	19		4,306.0	.40598	1,748.15
71	19		274.0	.44987	123.26
76	19		37,797.0	.47200	17,840.18
91	19		1,344.0	.53741	722.28
101	19		495,856.5	.57802	286,614.97
111	19		1,294.0	.62019	802.53
116	19		777.0	.64141	498.38
[fol. 10189]					
121	19		666.0	.66282	441.44
126	19		19,919.0	.68380	13,620.61
131	19		555.0	.70369	390.55
141	19		2,795.0	.75570	2,112.18
152	19		224,978.0	.79471	178,792.27
162	19		5,031.0	.83702	4,211.05
167	19		1,147.0	.85784	983.94
172	19		338.0	.87869	297.00
177	19		12,138.0	.90019	10,926.51
187	19		2,016.0	.94194	1,898.97
202	19		652,776.0	1.00453	655,733.08
252	19		2,507.0	1.22696	3,075.99
303	19		432,046.5	1.41850	612,857.96
404	19		2,341.0	1.76512	4,132.15
455	19		52,057.0	1.92067	99,984.32
308	19	154 Quad	24.0	1.47971	35.51
					$1,947,789.57
[fol. 10190]					
26	20		4,808.0	.23129	1,112.04
51	20		3,254.0	.34609	1,126.18
76	20		3,131.0	.44538	1,394.48
91	20		179.0	.49001	87.71
101	20		4,959.0	.55863	2,770.25
126	20		1,555.0	.64078	996.41
152	20		1,790.0	.72331	1,294.72
177	20		494.0	.80510	397.72
202	20		36,230.0	.89025	32,253.76
303	20		89,106.0	1.31869	117,503.19
404	20		4,779.0	1.72383	8,238.18
					$167,174.64

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Continued

Size Cable Number Pairs	Gauge		Quantity Feet	Unit Cost	Total Reproduction Cost
1	22		467.0	.10371	$48.43
6	22		120.0	.11608	13.93
11	22		427.0	.13917	59.43
16	22		1,288.0	.15566	200.49
21	22		232.0	.17240	40.00
26	22		63,888.0	.18349	11,722.81
31	22		22.0	.19561	4.30
[fol. 10191]					
41	22		362.0	.22085	$79.95
51	22		137,238.0	.24697	33,893.67
61	22		441.0	.26932	118.77
76	22		7,792.0	.31255	2,435.39
101	22		215,962.5	.38270	82,648.85
121	22		445.0	.42485	189.06
126	22		1,802.0	.43722	787.87
152	22		67,790.2	.50037	33,920.18
177	22		1,376.0	.55518	763.93
202	22		339,042.0	.61001	206,819.01
252	22		370.0	.73667	272.57
303	22		205,095.5	.84977	174,284.00
404	22		871,608.5	1.10405	962,299.36
505	22		48.0	1.25454	60.22
606	22		668,669.5	1.40567	939,928.66
909	22		792,742.5	2.04210	1,618,859.46
[fol. 10192]					$4,069,450.34
16	24		446.0	.14236	$63.49
26	24		4,505.0	.16778	755.85
51	24		16,309.0	.22661	3,695.78
101	24		13,905.0	.32550	4,526.08
152	24		856.0	.42197	361.21
202	24		22,439.0	.52205	11,714.28
303	24		472.5	.73602	347.77
404	24		21,519.0	.92431	19,890.23
606	24		34,588.0	1.23901	42,854.88
909	24		49,464.0	1.66656	82,434.72
1212	24		272,454.0	2.16577	590,072.70
					$756,716.99
15	19				
101	22	Composite	2,206.0	.54006	$1,191.37
50	19				
75	20				
75	22				
302	19		8,634.0	.80199	6,924.38
3	19	151 Quad	23,970.0	1.76015	42,190.80
6	10	3 Quad A. T. & T. Co.			
24	13	6 Quad A. T. & T., 6 Quad Toll			
278	22	Exchange 48.90%	4,050.0	1.42594	2,824.07
[fol. 10193]					
6	10	3 Quad A. T. & T. Co.			
24	13	9 Quad A. T. & T., 3 Quad Toll			

Company Wide Case. Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Continued

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
278	22	Exchange 48.91%	1,848	1.42594	$1,288.91
14	13	Toll, 7 Quad			
34	16	Toll, 17 Quad			
303	22	Exchange 54.84%	9,906	1.45598	7,909.61
14	13	7 Quad Toll			
429	22	Exchange 79.17%	11,864	1.46701	13,779.18
24	13	12 Quad Toll			
363	22	Exchange 65.23%	10,177	1.47274	9,776.78
32	19	16 Quad Toll			
268	19	Exchange 89.33%	27,706	1.44522	35,768.91
51	13				
86	19		1,341	1.35717	1,819.96
19	14				
35	19		2,568	.63043	1,618.94
21	14				
5	19		2,105	.54579	1,148.89
30	14				
150	19		1,918	1.23558	2,369.84
30	16				
70	19		21,357	.77718	16,598.23
3	14				
45	19		9,089	.68297	6,207.51
28	16	14 Quad Toll			
220	19	Exchange 79.67%	32,877	1.37055	35,898.95

[fol. 10194]

30	16	Toll			
220	19	Exchange 78.53%	45,081	1.36293	$48,250.58
37	16	Toll			
227	19	Exchange 75.37%	36,734	1.43182	39,641.94
38	16	19 Quad Toll			
227	19	Exchange 74.87%	11,775	1.48355	13,078.83
25	19				
125	22		2,348	.62278	1,462.29
25	19				
175	22		3,095	.77173	2,388.50
25	19				
225	22		1,591	.85113	1,354.15
25	19				
275	22		2,029	.97631	1,980.93
100	19				
100	22		3,950	.89108	3,519.77
100	19				
300	22		3,682	1.29456	4,766.57
202	19				
253	22		18,755	1.72195	32,295.17
24	13	12 Quad Toll			
44	16	17 Quad Toll 5 Quad A. T. & T.			
126	19	Exchange 40.56%	19,456	1.46293	11,544.57

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Continued

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
21	14				
14	16				
40	19		11,889	.80914	$9,619.87
16	14				
22	16				
92	19		20,496	1.03067	21,124.61
[fol. 10195]					
9	14				
14	16				
117	19		12,732.0	.97731	12,443.11
24	14	12 Quad Toll			
26	16	Exchange 40.52%	22,535.0	.76910	7,022.81
96	16				
278	22		33,581.0	1.82494	61,283.31
16	13	8 Quad A. T. & T. Co.			
96	16	9 Quad A. T. & T., 39 Quad Toll			
26	19	Exchange 9.20%	2,921.0	1.35951	365.30
302	19	151 Quad			
1	22		242.0	1.82489	441.62
308	19	154 Quad			
2	22	1 Quad			
1	22		226.5	1.76396	399.54
104	19	52 Quad			
203	22		50.0	1.17325	58.66
202	19				
202	22		3,430.0	1.18139	4,052.17
202	19				
308	22		13,261.0	1.83935	24,391.62
					$488,802.25
[fol. 10196]					
		Subsidiary			
11	16		25.0	.41688	$10.42
2	19		2,452.0	.22429	549.96
6	19		161.0	.24473	39.40
8	19		203.0	.26317	53.42
11	19		2,975.0	.28297	841.84
16	19		1,983.0	.30886	612.47
21	19		2,668.0	.33327	889.16
26	19		31,297.0	.35814	11,208.71
31	19		665.1	.38217	254.18
41	19		680.0	.43055	292.77
51	19		31,212.0	.47588	14,853.17
61	19		1,603.3	.51114	819.51
66	19		172.0	.54805	94.26
76	19		2,476.0	.59428	1,471.44
101	19		8,874.4	.70438	6,250.95
121	19		994.8	.79183	787.71
126	19		393.0	.81340	319.67
152	19		4,380.6	.92694	4,060.55
167	19		118.0	.99194	117.05

[fol. 10197] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Subsidiary—Continued

Size cable Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
177	19	926.0	1.03489	$958.31
202	19	3,788.0	1.14323	4,330.58
252	19	215.0	1.36204	292.84
303	19	1,251.9	1.56015	1,953.15
104	19	480.0	1.93688	929.70
				$51,980.78
11	20	108.0	.27155	$29.33
26	20	4,199.0	.33822	1,420.19
51	20	1,834.0	.45688	837.92
76	20	435.0	.56720	246.73
101	20	2,163.0	.68379	1,479.04
126	20	50.0	.76922	38.46
152	20	158.0	.85633	135.39
202	20	321.0	1.02764	329.87
303	20	49.0	1.45893	71.49
				$4,588.33
[fol. 10198]				
1	22	51.0	.20687	$10.55
2	22	32.0	.21284	6.81
6	22	1,351.5	.21990	297.19
11	22	16,227.5	.24341	3,949.94
16	22	36,528.0	.26141	9,548.78
21	22	2,394.0	.27900	667.93
26	22	404,329.5	.29049	117,453.68
31	22	1,055.8	.30310	320.01
41	22	108.0	.32863	35.49
51	22	374,886.3	.35606	133,482.02
61	22	3,671.0	.38078	1,397.84
76	22	14,381.0	.42543	6,118.11
91	22	58.0	.46306	26.86
101	22	163,848.0	.49083	80,421.51
111	22	242.0	.51353	124.27
121	22	1,141.0	.53591	611.47
126	22	263.0	.54750	143.99
152	22	21,641.0	.63076	13,650.28
[fol. 10199]				
202	22	76,195.0	.74612	$56,850.61
303	22	11,506.5	.99458	11,444.13
404	22	25,876.0	1.23683	32,004.21
606	22	2,917.0	1.57272	4,587.62
909	22	598.0	2.25604	1,349.11
				$474,502.41
11	24	177.0	.23384	$41.28
16	24	1,361.0	.24821	337.81
21	24	57.0	.26196	14.93
26	24	18,819.0	.27501	5,175.41
51	24	113,723.5	.33548	38,151.96
101	24	63,817.0	.44050	28,111.39
152	24	685.0	.54291	371.89
202	24	23,793.5	.65634	15,616.63

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Subsidiary—Continued

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
303	24		2,339.5	.88119	$2,061.54
404	24		13,279.5	1.07980	14,339.20
606	24		1,364.0	1.41529	1,930.46
909	24		225.0	1.86099	418.72
1212	24		914.0	2.42072	2,212.54
					$103,783.76

[fol. 10200]

50	19				
75	20				
75	22	Composite	154.0	.79312	$122.14
24	13	12 Quad Toll			
363	22	Exchange 65.23%	55.0	1.48874	53.45
51	13				
86	19		125.0	1.37297	171.62
50	19				
150	22		223.0	.81443	181.62
24	14	12 Quad Toll			
26	16	Exchange 40.52%	277.0	.78391	87.95
32	19	16 Quad Toll			
268	19	Exchange 89.33%	412.0	1.46117	537.71
16	13	8 Quad A. T. & T.			
96	16	48 Quad A. T. & T. & Toll			
26	19	Exchange 9.2%	107.0	1.37531	31.48
38	16	19 Quad Toll			
227	19	Exchange 74.87%	105.0	1.49955	117.86
					$1,285.83

[fol. 10201]

Terminals

Outside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
11 Pr.	251	6.82650	$1,713.45
16 Pr.	1,445	8.23923	11,905.69
26 Pr.	346	11.43738	3,957.33
31 Pr.	4	14.28204	57.13
41 Pr.	1	16.72994	16.73
51 Pr.	5	19.17990	95.90
76 Pr.	1	21.49892	21.50
121 Pr.	1	29.85150	29.85
			$17,797.58

Outside Protected:

1 Pr.	2	3.16736	$6.33
2 Pr.	1	3.91729	3.92
3 Pr.	1	11.80532	11.81
8 Pr.	1	12.73697	12.74
11 Pr.	183	16.86322	3,085.97
16 Pr.	189	21.29804	4,025.33
21 Pr.	8	27.56378	220.51
26 Pr.	1,868	39.89043	74,515.32
31 Pr.	3	30.07775	90.23
51 Pr.	1,843	64.11336	118,160.92

[fol. 10202] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Terminals—Continued

Size		Quantity	Unit cost	Total reproduction cost
Outside Protected:				
61 Pr.		12	68.15937	$817.91
76 Pr.		67	71.96951	4,821.96
101 Pr.		857	116.60957	99,934.40
101 Pr.	62% Exchange 38% Toll	1	116.60957	72.30
121 Pr.		26	113.26444	2,944.88
126 Pr.		2	117.31035	234.62
152 Pr.		177	160.23214	28,361.09
202 Pr.		558	204.59407	114,163.49
303 Pr.		67	365.18226	24,467.21
303 Pr.	74.87% Exchange 25.13% Toll	1	365.18226	273.52
404 Pr.		155	457.65933	70,937.20
				$547,161.66
Inside Unprotected:				
11 Pr.		60	3.52557	$211.53
13 Pr.		6	4.49983	27.00
16 Pr.		167	4.42890	739.63
21 Pr.		52	5.47196	284.54
26 Pr.		175	9.60864	1,681.51
32 Pr.		75	7.84733	588.55
42 Pr.		71	9.94898	706.38
52 Pr.		100	13.58553	1,358.55

[fol. 10203]

Inside Unprotected:				
66 Pr.		1	15.18410	$15.18
76 Pr.		5	17.84672	89.23
101 Pr.		32	22.47621	719.24
104 Pr.		58	23.71871	1,375.69
111 Pr.		1	26.08027	26.08
126 Pr.		4	28.89379	115.58
152 Pr.		9	34.00473	306.04
156 Pr.		19	34.58601	657.13
176 Pr.		1	39.85619	39.86
202 Pr.		27	45.59227	1,230.99
208 Pr.		42	45.84993	1,925.70
215 Pr.		1	47.30731	47.31
225 Pr.		1	49.40483	49.40
240 Pr.		1	52.52884	52.53
250 Pr.		2	55.70055	111.40
260 Pr.		3	57.52275	172.57
303 Pr.		9	66.04679	594.42
312 Pr.		19	69.35818	1,317.81
320 Pr.		2	71.06827	142.14
404 Pr.		10	64.30397	643.04
416 Pr.		31	66.48532	2,061.04
420 Pr.		1	67.28730	67.29

[fol. 10204]

450 Pr.		2	72.62682	$145.25
505 Pr.		1	74.11664	74.12

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Terminals—Continued

Inside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
606 Pr.	7	87.31620	$611.21
624 Pr.	10	88.99418	889.94
720 Pr.	1	102.19200	102.19
808 Pr.	4	113.71533	454.86
832 Pr.	4	119.46724	477.87
858 Pr.	1	122.99773	123.00
970 Pr.	1	137.52527	137.53
1092 Pr.	1	153.44527	153.45
1200 Pr.	13	168.60837	2,191.91
1400 Pr.	2	194.91697	389.83
1616 Pr.	1	221.92393	221.92
2040 Pr.	1	287.89538	287.90
2160 Pr.	1	303.57994	303.58
3000 Pr.	2	413.35321	826.71
3080 Pr.	1	423.80854	423.81
5656 Pr.	1	760.45213	760.45
			$25,932.89

[fol. 10205]

Inside Protected:

6 Pr.	3	11.56380	$34.69
11 Pr.	52	17.22917	895.92
16 Pr.	112	29.51648	3,305.85
26 Pr.	250	34.71795	8,679.49
31 Pr.	1	39.71503	39.72
51 Pr.	137	45.54177	6,239.22
52 Pr.	1	45.11274	45.11
76 Pr.	2	66.77353	133.55
101 Pr.	54	86.96791	4,696.27
152 Pr.	8	98.76928	790.15
202 Pr.	22	128.93353	2,836.54
208 Pr.	4	71.85352	287.41
252 Pr.	1	83.62914	83.63
303 Pr.	3	99.51792	298.55
312 Pr.	2	106.62270	213.25
404 Pr.	5	142.10392	710.52
606 Pr.	3	104.29887	312.90
1150 Pr.	1	193.27022	193.27
1212 Pr.	3	203.10430	609.31
2600 Pr.	1	433.76874	433.77
			$30,839.12

[fol. 10206] Company Wide Case, Allensworth Exhibit 3—Continued

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Underground Cable

Loading Cases

Description		Quantity	Unit cost	Total reproduction cost
No. 10 Case	37 No. T-545 Coils	1	930.28	$930.28
No. 22 C. Case	50 No. 554 Coils	12	985.49	11,825.88
No. 22 C. Case	13 No. 574 Coils, Toll 37 No. 574 Coils, Exch. 74%	1	623.24	461.20
No. 22 C. Case	37 No. 574 Coils, Toll 13 No. 574 Coils, Exch. 26%	1	623.24	162.04
No. 22 C. Case	50 No. 574 Coils	30	623.24	18,697.20
No. 23 B. Case	35 No. 574 Coils	2	484.29	968.58
No. 23 D. Case	49 No. 508 Coils	4	784.55	3,138.20
No. 23 E. Case	63 No. 508 Coils	42	977.68	41,062.56
No. 23 E. Case	63 No. 574 Coils	7	755.98	5,291.86
No. 23 E. Case	37 No. 554 Coils, Toll 26 No. 554 Coils, Exch. 41.27%	4	1,173.29	1,935.93
No. 23 L. Case	75 No. 554 Coils	19	1,365.86	25,951.34
No. 23 L. Case	75 No. 574 Coils	7	885.36	6,197.52
No. 23 E. Case	30 No. 508 Coils, Toll 33 No. 508 Coils, Exch. 52.38%	5	977.68	2,561.52
No. 23 E. Case	28 No. 514 Coils, Toll 35 No. 514 Coils, Exch. 55.56%	4	1,449.95	3,218.89
No. 27 E. Case	24 No. 581 A. Coils 48 No. 582 A. Coils	4	1,429.25	5,717.00
No. 23 G. Case	21 No. 582 A. Coils	1	405.89	405.89
No. 28 G. Case	7 No. 582 A. Coils	2	151.02	302.04
				$128,827.93

[fol. 10207]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—House Cable

Size cable Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
1	19	200.0	.46583	$93.17
11	19	844.0	.59241	499.99
16	19	100.0	.64180	64.18
21	19	351.0	.68774	241.40
26	19	1,997.0	.73479	1,467.38
31	19	31.0	.78565	24.36
41	19	29.0	.88384	25.63
51	19	1,666.0	.97080	1,617.35
76	19	283.0	1.20023	339.67
101	19	1,906.0	1.42113	2,708.67
167	19	92.0	1.99851	183.86
102	19	65.0	2.28931	148.81
				$7,414.47
26	20	635.0	.70238	446.01
51	20	230.0	.93944	216.07
101	20	111.0	1.38498	153.73
				$815.81

[fol. 10208] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—House Cable—Continued

Size cable Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
6	22	4,104.0	.47957	$1,968.16
11	22	44,574.8	.52428	23,369.68
16	22	89,922.9	.56355	50,676.05
21	22	25,475.6	.59937	15,269.31
26	22	146,174.0	.62531	91,404.06
31	22	3,121.0	.65795	2,053.46
36	22	25.0	.68533	17.13
41	22	1,463.3	.71378	1,044.47
51	22	99,621.4	.77174	76,881.82
61	22	2,079.5	.82775	1,721.31
76	22	5,990.5	.91662	5,491.01
101	22	45,801.7	1.06052	48,573.62
121	22	141.0	1.15932	163.46
126	22	632.0	1.18552	749.25
152	22	5,574.8	1.35801	7,570.63
202	22	23,060.1	1.60561	37,025.53
227	22	70.0	1.72964	121.07
253	22	162.0	1.85451	300.43
303	22	4,017.0	2.14420	8,613.25
404	22	4,942.6	2.64724	13,084.25
606	22	3,205.0	3.44874	11,053.21
909	22	295.0	4.82951	1,424.71
				$398,575.87
[fol. 10209]				
11	24	736.0	.50773	$373.69
16	24	3,206.0	.54146	1,735.92
26	24	17,163.5	.60012	10,300.16
51	24	36,169.5	.73802	26,693.81
76	24	14.0	.86145	12.06
101	24	16,425.5	.97592	16,029.97
152	24	196.0	1.20736	236.64
202	24	9,474.0	1.45669	13,800.68
303	24	853.0	1.92928	1,645.68
404	24	4,136.0	2.36289	9,772.91
606	24	1,028.0	3.15409	3,242.40
909	24	399.0	4.20399	1,677.39
1212	24	453.0	5.62917	2,550.01
				$88,071.32

[fol. 10210] Terminals

Outside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
11 Pr.	48	6.95886	$334.03
16 Pr.	77	8.44415	650.20
26 Pr.	27	11.78318	318.15
31 Pr.	1	14.20311	14.20
51 Pr.	2	19.08433	38.17
			$1,354.75
Outside Protected:			
11 Pr.	5	22.67085	$113.35
16 Pr.	5	28.75156	143.76
26 Pr.	11	29.62217	325.84

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—House Cable—Terminals—Continued

Size	Quantity	Unit cost	Total reproduction cost
Outside Protected:			
51 Pr.	7	52.42030	$366.94
101 Pr.	1	91.32009	91.32
152 Pr.	1	131.91942	131.92
202 Pr.	1	172.95279	172.95
			$1,346.08
Inside Unprotected:			
6 Pr.	34	2.93687	$99.85
7 Pr.	1	3.26926	3.27
11 Pr.	927	3.89299	3,608.80
13 Pr.	83	5.16016	428.29
16 Pr.	1,923	4.83462	9,296.97
21 Pr.	519	5.97911	3,103.16
23 Pr.	27	7.37876	199.23
26 Pr.	674	8.11203	5,467.51
32 Pr.	968	8.40935	8,140.25
[fol. 10211]			
Inside Unprotected:			
42 Pr.	119	10.72006	$1,275.69
51 Pr.	7	14.71663	103.02
52 Pr.	477	14.88033	7,097.92
62 Pr.	12	14.84500	178.14
76 Pr.	20	19.46857	389.37
101 Pr.	60	26.33883	1,580.33
104 Pr.	167	25.92429	4,329.35
121 Pr.	2	27.56403	55.13
126 Pr.	2	28.38249	56.76
152 Pr.	4	40.32132	161.28
156 Pr.	41	37.44468	1,535.23
202 Pr.	15	44.73943	671.09
208 Pr.	99	49.40412	4,891.00
260 Pr.	15	60.59061	908.86
303 Pr.	4	76.07835	304.31
312 Pr.	18	75.25599	1,354.61
350 Pr.	1	88.88900	88.89
404 Pr.	6	94.26378	565.58
450 Pr.	1	110.98759	110.99
416 Pr.	16	98.86219	1,581.80
480 Pr.	1	117.21788	117.22
606 Pr.	1	110.86349	110.86
[fol. 10212]			
Inside Unprotected:			
624 Pr.	1	111.67827	$111.68
808 Pr.	1	147.72207	147.72
909 Pr.	1	164.82981	164.83
1212 Pr.	1	216.15712	216.16
4160 Pr.	1	726.05073	726.05
			$59,181.20
Inside Protected:			
11 Pr.	2	17.22917	$34.46
12 Pr.	2	18.13724	36.27
16 Pr.	23	29.51648	678.88
21 Pr.	3	37.25598	111.77

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—House Cable—Terminals—Continued

Inside Protected:

Size	Quantity	Unit cost	Total reproduction cost
26 Pr.	30	34.71795	$1,041.54
32 Pr.	4	40.62310	162.49
42 Pr.	2	48.53524	97.07
51 Pr.	9	56.70782	510.37
101 Pr.	11	86.96791	956.65
202 Pr.	2	89.89246	179.78
303 Pr.	1	128.58995	128.59
404 Pr.	5	97.23864	486.19
505 Pr.	1	121.15322	121.15
606 Pr.	1	143.74726	143.75
1212 Pr.	2	210.79046	421.58
			$5,110.54

[fol. 10213] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Submarine Cable

Size Cable

Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
16	16	2,500.0	1.92596	$4,814.90
152	19	1,094.0	3.68628	4,032.79
182	19	400.0	3.88423	1,553.69
252	19	730.0	4.40116	3,212.85
303	22	419.0	3.79650	1,590.73
404	22	400.0	4.18281	1,673.12
				$16,878.08

[fol. 10214]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Outside Plant Interior Block Wires

Number	Unit cost	Total reproduction cost
18,235	4.06969	$74,210.80

[fol. 10215]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Pole Lines

Poles

Size	Class	Quantity	Unit cost	Total reproduction cost
15'	C	327.8	6.536	$2,142.50
18'	C	573.1	7.173	4,110.84
20'	C	16,961.3	7.649	129,736.98
22'	C	5,158.5	10.750	55,453.87
25'	C	102,143.4	12.193	1,245,434.47
30'	C	63,192.2	15.565	983,586.59
35'	C	28,374.1	24.480	694,597.97
40'	C	9,640.1	32.404	312,377.80
45'	D	3,692.2	36.807	135,898.80
50'	B	1,239.0	47.147	58,415.14

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Pole Lines—Continued

Poles				
Size	Class	Quantity	Unit cost	Total reproduction cost
55′	B	497.8	56.112	$27,932.55
60′	B	125.3	69.463	8,703.71
65′	B	22.2	92.212	2,047.11
70′	B	6.0	110.661	663.97
75′	B	1.0	131.406	131.40
115′		1.0	210.150	210.15
130′	Steel	1.0	1,028.979	1,028.98
				$3,662,472.83

Cross Arms				
Size	Kind			
10′-10	Pin Fir	432,451.0	2.4038	$1,039,525.71

[fol. 10216] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Aerial Cable

Size cable						
Number pairs	Gauge			Quantity feet	Unit cost	Total reproduction cost
14	13	7	Quad	772	.50911	$393.04
16	13	8	"	151	.55161	83.30
24	13	12	"	602	.67379	405.62
38	13	19	"	1,807	.87830	1,587.08
48	13	24	"	130	1.00675	130.88
52	13	26	"	13	1.06511	13.84
5	14			2,688	.32284	867.79
11	14			2,893	.40473	1,170.88
12	14			377	.41614	156.89
14	14			125	.43900	54.88
16	14			230	.46202	106.26
51	14			174	.81391	141.62
24	14	12	Quad	242	.61997	150.03
5	16			84	.29522	24.80
11	16			1,434	.37810	542.20

[fol. 10217]

21	16			13	.45982	5.98
26	16			1,152	.50914	586.53
31	16			291	.55461	161.39
51	16			11	.68984	7.59
14	16	7	Quad	4,992	.40011	1,997.35
16	16	8	"	785	.41937	329.20
18	16	9	"	283	.43861	124.13
20	16	10	"	5,794	.45539	2,638.53
24	16	12	"	4,248	.47689	2,025.83
38	16	19	"	4,964	.62504	3,102.70
44	16	22	" 36.36%	660	.67116	161.06
54	16	27	"	376	.73158	275.07
74	16	37	" 33.33%	13	.89484	3.88
104	16	52	" 33.33%	14	1.11265	5.19
5	19			131	.20862	27.33

[fol. 10218] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
11	19		476	.23357	$111.18
16	19		347	.26026	90.31
21	19		24	.28332	6.80
26	19		140	.30589	42.82
51	19		1,422	.41546	590.78
76	19		1,230	.51343	631.52
202	19		12	1.03313	12.40
14	19	7 Quad	150	.33427	50.14
38	19	19 "	72	.45635	32.86
6	22		175	.18792	32.89
16	22		1,260	.21379	269.38
26	22		3,874	.23611	914.69
51	22		4,012	.29707	1,191.84
152	22		12	.52456	6.29
404	22		134	.96697	129.57
[fol. 10219]					
51	24		242	.29358	$71.05
202	24		28	.56787	15.90
404	24		9	.93732	8.43
16	13	8 Quad			
96	16	48 "			
1	19	Toll 61.05%	86,175	1.25722	66,142.14
38	16				
101	22		262	.85620	224.32
16	13	8 Quad			
96	16	48 "			
51	19		13	1.42873	18.57
24	16	12 Quad			
92	19	46 "			
2	22	Toll 59.94%	90,106	.91469	49,401.98
14	13	7 Quad			
34	16	17 "	806	.79682	642.24
24	13	12 Quad			
51	19		1,145	.88223	1,010.15
48	16	24 Quad			
54	19	27 " 89.33%	18,566	.92727	15,378.78
38	16	19 Quad			
112	19	56 " 33.01%	27,835	1.08661	9,984.13
112	16	56 Quad			
82	19	41 " 2.61%	9,256	1.45610	351.77
[fol. 10220]					
54	16	27 Quad			
208	19	104 "			
2	22	1 " 19.72%	209,774	1.73104	$71,608.68
24	19	12 Quad			
2	22	1 "	750	.33565	251.74

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
104	19	52 Quad			
202	22		19,420	1.17044	$22,729.95
104	19	52 Quad			
404	22		2,016	1.70694	3,441.19
104	19	52 Quad			
1	22		5,417	.74617	4,042.00
54	16	27 Quad			
101	24		4,655	.95621	4,451.16
54	16	27 Quad			
202	24		3,842	1.13841	4,373.77
54	16	27 Quad			
404	24		780	1.46264	1,140.86
84	16	42 Quad			
152	19	76 "			
1	22	16.82%	224,294	1.71331	64,636.76
84	16	42 Quad			
152	19	76 "			
1	22	9.36%	10,958	1.71331	1,757.29
[fol. 10221]					
16	13	8 Quad A.T.&T.			
18	16	9 " "			
78	16	39 " Toll 55.30%			
26	19	Exchange	41,976	1.39327	$32,341.67
25	16	Toll 49.88%			
101	22	Exchange	296	.73054	107.86
25	16	Toll 45.84%			
126	22	Exchange	591	.78293	209.80
25	16	Toll 40.75%			
152	22	Exchange	1,378	.86793	487.37
14	16	Toll 35.79%			
101	19	Exchange	319	.81953	98.13
					$376,322.03

[fol. 10222]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Aerial Cable

Terminals

Outside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
10 Pr.	31	6.40528	$198.56
15 Pr.	41	7.70627	315.95
25 Pr.	5	10.65188	53.25
100 Pr.	1	25.19767	25.20
			$592.96

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Cable—Terminals—Continued

Outside Protected:

Size	Quantity	Unit cost	Total reproduction cost
10 Pr.	2	14.29595	$28.59
20 Pr.	3	21.95728	65.87
25 Pr.	23	22.53640	518.34
30 Pr.	1	30.10083	30.10
50 Pr.	15	43.42760	651.41
100 Pr.	3	76.19135	228.57
200 Pr.	2	144.95466	289.91
300 Pr.	1	317.30215	317.30
50 Pr. O.B.T. 36.36%	1	43.42760	15.78
			$2,145.87

[fol. 10223]

Loading Cases

	Description	Quantity	Unit cost	Total reproduction cost
No. 23 Case	63 No. 508 Coils	3	999.16	$2,997.48
No. 27 E. Case	27 No. 562 A. Coils A. T. & T. 36 No. 562 A. Coils O.B.T. 57.14%	5	1,060.59	3,030.10
No. 27 A. Case	24 No. 561 Coils 48 No. 562 Coils	20	1,417.77	28,355.40
No. 27 D. Case	15 No. 581 Coils 30 No. 582 Coils	7	956.78	6,697.46
No. 27 E. Case	24 No. 582 A. Coils A. T. & T. 12 No. 581 A. Coils A. T. & T. 24 No. 582 A. Coils O.B.T. 50% 12 No. 581 A. Coils O.B.T. 50%	15	1,450.74	10,880.55
No. 27 E. Case	5 No. 583 Coils A. T. & T. 10 No. 584 Coils A. T. & T. 19 No. 583 Coils O.B.T. 79.17% 38 No. 584 Coils O.B.T. 79.17%	34	1,413.48	38,047.70
No. 31 A. Case	35 No. 581 A Coils A. T. & T. 8 No. 581 A. Coils O.B.T. 18.60%	2	1,366.12	508.20
No. 32 B. Case	21 No. 587 Coils A. T. & T. 42 No. 584 Coils A. T. & T. 14 No. 587 Coils O.B.T. 40% 28 No. 584 Coils O.B.T. 40%	2	1,775.46	1,420.36
No. 32 B. Case	19 No. 587 Coils A. T. & T. 38 No. 584 Coils A. T. & T. 16 No. 587 Coils O.B.T. 45.72% 32 No. 584 Coils O.B.T. 45.72%	35	1,775.46	28,410.90
No. 27 E. Case	24 No. 581 A. Coils 48 No. 582 A. Coils	5	1,450.74	7,253.70
				$127,601.85

[fol. 10224] Company Wide Case. Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Wire

Size	Kind	Miles	Unit cost	Total reproduction cost
.165 No. 8 B.W.G.	Bare Copper	23.640	93.074	$2,200.27
.128 No. 10 N.B.S.	Bare Copper	4,289.204	62.782	269,284.80
.104 No. 12 N.B.S.	Bare Copper	60,264.842	47.270	2,848,719.08
.080 No. 14 N.B.S.	Bare Copper	3,316.919	32.857	108,984.00
.064 No. 14 B.& S.	Bare Copper	92.409	26.139	2,415.48
				$3,231,603.63
.165 No. 8 B.W.G.	Bare Iron	15.395	41.421	$637.67
.148 No. 9 B.W.G.	Bare Iron	3,794.365	36.562	138,729.58
.134 No. 10 B.W.G.	Bare Iron	2,386.699	33.437	79,804.05
.109 No. 12 B.W.G.	Bare Iron	6,465.922	27.042	174,851.47
.083 No. 14 B.W.G.	Bare Iron	8.342	21.798	181.84
				$394,204.61
.104 No. 12 N.B.S.	Insulated Copper	1.383	87.215	$120.62
.080 No. 14 N.B.S.	Insulated Copper	1.300	74.182	96.44
.064 No. 14 B.& S.	Insulated Copper	.594	59.678	35.45
				252.51
.109 No. 12 B.W.G.	Insulated Iron	.348	85.040	29.59
.083 No. 14 B.W.G.	Insulated Iron	.247	72.026	17.79
				47.38
[fol. 10225]				
No. 14 B.& S.	Twisted Pair Copper	33.981	159.798	$5,430.10
No. 18 B.& S.	Twisted Pair Copper	11.943	124.831	1,490.86
No. 17 B.& S.	Tw. Pair Cop. Steel	120.191	131.751	15,835.28
				22,756.24
Phantom Circuit Material		11,484.450	2.054	23,589.06
		Number		
No. 26 B. Loading Cases & Coils		43	280.547	12,063.52
Total Toll Aerial Wire				$3,684,516.95

[fol. 10226] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Underground Conduit

Main Underground Conduit

Single Duct Tile:

Number ducts		Quantity trench feet	Unit cost	Total reproduction cost
1	100% O.B.T. Co.	198.5	.74861	$148.60
2	100% " "	142.0	.82385	116.99
3	100% " "	51.0	1.10240	56.22
				$321.81

Multiple Duct Tile:

2	99.647% O.B.T. Co.	13,183.0	.86214	$11,325.50
4	28.416% " "	3,260.5	1.11241	1,030.64
6	100% " "	494.0	1.40751	695.30
				$13,051.44

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Conduit—Main Underground Conduit—Continued

Creosoted Wood:

Number ducts		Quantity trench feet	Unit cost	Total reproduction cost
1	100% O.B.T. Co.	48.0	.48168	$23.12
2	100% " "	60.0	.73195	43.92
				$67.04

Iron Pipe:

1	100% O.B.T. Co.	2,020.0	.83717	$1,691.08

Sewer Tile:

1	100% O.B.T. Co.	512.0	.75542	386.78
2	100% " "	30.0	.99089	29.73
3	100% " "	340.0	1.40067	476.22
				$892.73

Manholes:

		Number		
	83.019% O.B.T. Co.	53.0	192.30086	$8,461.24

[fol. 10227]The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Underground Cable

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
14	13		149.0	.42753	$63.70
27	13		347.0	.63553	220.88
37	13		410.0	.81602	334.57
14	13	7 Quad	314.0	.44296	139.09
24	13	12 Quad	1,451.5	.59820	868.29
38	13	19 Quad	6,395.0	.80946	5,176.50
54	13	27 Quad	10,866.0	1.01466	11.03
					$6,814.06
1	14		50.0	.18524	$9.26
10	14	5 Quad	240.0	.32057	76.94
12	14	6 Quad	514.0	.34981	179.80
16	14	8 Quad	4,094.0	.38154	1,562.02
24	14	12 Quad	12,760.0	.54267	6,924.47
26	14	13 Quad	8,069.0	.51533	4,158.20
38	14	19 Quad	8,398.0	.63453	5,328.78
54	14	27 Quad	26.0	1.10041	28.61
[fol. 10228]					$18,268.08
11	16		2,181.0	.30252	$659.80
16	16		891.0	.36241	322.91
21	16		366.0	.39218	143.54
26	16		467.0	.44370	207.21
51	16		6,763.0	.61634	4,168.31
76	16		1,870.0	.78564	1,469.15
101	16		3,063.0	1.00991	3,093.35

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
152	16		1.0	1.37422	$1.37
10	16	5 Quad	1,359.0	.22873	310.84
14	16	7 Quad	2,807.0	.33187	931.56
16	16	8 Quad	1,605.0	.35113	563.56
20	16	10 Quad	1,437.0	.38864	558.48
24	16	12 Quad	10,228.0	.41119	4,205.65
30	16	15 Quad	864.0	.45812	395.82
38	16	19 Quad	16,682.5	.54944	9,166.03
48	16	24 Quad	406.0	.58769	238.60
54	16	27 Quad	360.5	.65904	237.58
74	16	37 Quad	34.0	.82462	28.04
104	16	52 Quad	8.0	1.04261	8.34
152	16	76 Quad	1.0	1.63562	1.64
					$26,711.78
[fol. 10229]					
2	19		600.0	.12547	$75.28
11	19		841.0	.17934	150.823
16	19		20.0	.20334	4.07
21	19		3,775.0	.22650	855.04
26	19		4,330.0	.24927	1,079.34
31	19		301.0	.27168	81.78
41	19		15.0	.31628	4.74
51	19		3,463.0	.35739	1,237.64
76	19		626.0	.45966	287.75
101	19		3,776.5	.56042	2,116.43
152	19		5,775.0	.76711	4,430.06
224	19	12 Quad	345.0	.25759	88.87
38	19	19 Quad	111.0	.38060	42.25
54	19	27 Quad	55.0	.45743	25.16
74	19	37 Quad	61.0	.54638	33.33
104	19	52 Quad	49.5	.64113	31.74
150	19	75 Quad	5.5	.78196	4.30
308	19	154 Quad 42.86% O.B.T. Co.	9,173.0	1.41920	5,579.58
					$16,128.18
[fol. 10230]					
21	20		175.0	.21065	$36.86
26	22		3,453.0	.18524	639.63
51	22		41.0	.24563	10.07
76	22		15.0	.30813	4.62
152	22		46.0	.48741	22.42
202	22		69.0	.59174	40.83
303	22		26.0	.82004	21.32
404	22		134.0	1.03936	139.27
					$878.16
28	24		21.0	.17064	$3.58
32	19	16 Quad Toll 10.67%			
268	19		28,118.0	1.37993	4,140.07
24	13	12 Quad			
9	16		350.0	.65928	230.75

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
14	13	7 Quad			
34	16	17 Quad	1,171.0	.72516	$849.16
14	13	7 Quad			
40	16	20 Quad	9,188.0	.78752	7,235.73
6	10	3 Quad			
24	13	12 Quad 33.31% O.B.T. Co.	83.0	.77786	21.47
6	10	3 Quad			
24	13	12 Quad 16.66% O.B.T. Co.	57.0	.77786	7.39
24	14	12 Quad			
26	16	Toll 59.48% O.B.T. Co.	22,812.0	.72372	9,819.87
[fol. 10231]					
6	10	3 Quad			
24	13	12 Quad 46.61% O.B.T.Co.			
48	16	24 Quad	4,774.0	1.15014	2,559.29
14	13	7 Quad Toll 20.83%			
429	22		11,864.0	1.40052	3,461.10
16	13	8 Quad			
96	16	48 Quad 61.05% O.B.T.Co.			
1	19		3,998.0	1.21555	2,966.91
14	13	7 Quad			
34	16	17 Quad Toll 45.16%			
303	22		9,906.0	1.39010	6,218.61
28	16	14 Quad Toll 20.33%			
220	19		32,877.0	1.30931	8,751.30
30	16	Toll 21.47%			
220	19		45,081.0	1.30210	12,602.90
24	16	12 Quad			
92	19	46 Quad 59.94% O.B.T.Co.			
2	22		25,666.0	.84793	13,044.72
16	13	8 Quad			
96	16	48 Quad 55.30% O.B.T.Co.			
26	19		3,028.0	1.36068	2,278.46
6	10	3 Quad			
24	13	12 Quad Toll 17.02%			
278	22		4,050.0	1.36169	938.61
6	10	3 Quad			
24	13	12 Quad Toll 8.51%			
278	22		1,848.0	1.36169	214.19
37	16	Toll 24.63%			
227	19		36,734.0	1.36085	12,312.43
38	16	19 Quad Toll 25.13%			
227	19		11,880.0	1.36086	4,062.71
[fol. 10232]					
16	13	8 Quad			
96	16	48 Quad Toll 67.38%			
51	19		24,364.0	1.38990	22,817.29
308	19	154 Quad Toll 42.87%			
1	22		19,471.0	1.67797	14,006.35
24	13	12 Quad			
44	16	22 Quad Tol. 52.99%			
126	19		19,456.0	1.36078	14,029.23
11	10	5.5 Quad			
39	13	15 Quad Toll 28.68%			

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
56	16	28 Quad	9,199.0	1.37522	$3,628.24
24	13	12 Quad Toll 34.77%			
363	22		10,232.0	1.40595	5,001.95
112	16	56 Quad Toll 2.61%			
82	19	41 Quad	25,000.0	1.41721	924.73
38	16	19 Quad Toll 33.01%			
112	19	56 Quad	30,746.0	1.01657	10,317.47
24	16	12 Quad			
156	19	78 Quad Toll 30.40%			
2	22		1,655.0	1.11816	562.55
54	16	27 Quad			
208	19	104 Quad Toll 19.62%			
2	22	1 Quad	28,155.0	1.69711	9,374.84
38	16	19 Quad Toll 76.31%	25.0	.54944	10.49
54	16	27 Quad Toll 18.52%	28.0	.69579	3.62
152	19	Toll 27.63%	25.00	.76712	5.29
104	19	52 Quad Toll 40.39%	28.00	.64114	7.24
150	19	75 Quad Toll 28.00%	28.00	.79420	6.19
24	16	12 Quad			
1	19	Toll 100%	200.0	.41527	83.05
[fol. 10233]					
104	19	52 Quad			
1	22		235.0	.67504	158.63
104	19	52 Quad			
404	22		11,877.0	1.67296	19,869.75
38	13	19 Quad Toll 63.16%	731.0	.80946	373.73
48	16	24 Quad			
54	19	27 Quad	1,364.0	.88164	1,202.56
84	16	42 Quad			
152	19	76 Quad Toll 12.53%			
1	22		76,380.0	1.67930	16,071.57
150	19	75 Quad Toll 24.00%	35.0	.79420	6.67
48	13	24 Quad			
54	16	27 Quad Toll 38.62%	29,046.0	1.34199	15,053.91
104	16	52 Quad Toll 38.46%	50.0	1.04346	20.03
14	13	7 Quad			
32	16	16 Quad Toll 60.08%			
60	19	30 Quad	1,315.0	.96338	2,497.56
150	16	75 Quad Toll 24.00%	70.0	1.63562	27.48
104	19	52 Quad Toll 23.08%	30.0	.64114	4.42
104	19	52 Quad Toll 17.31%	30.0	.64114	3.33
150	16	75 Quad Toll 17.33%	35.0	1.63562	9.98
84	16	42 Quad			
152	19	76 Quad Toll 9.36%			
2	22	1 Quad	516.0	1.67932	81.11
					$227,874.93

[fol. 10234]

Terminals

Outside Protected:

Size	Quantity	Unit cost	Total reproduction cost
11 Pr.	5	16.39698	$81.98
16 Pr.	8	20.83997	166.72
21 Pr.	3	27.11389	81.34
26 Pr.	37	40.81688	1,510.22
31 Pr.	3	29.65996	88.98
51 Pr.	34	63.72825	2,166.76
101 Pr.	10	116.33885	1,163.39
101 Pr. 38% Toll	1	116.33885	44.21

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll
Underground Cable—Terminals—Continued

Outside Protected:

Size		Quantity	Unit cost	Total reproduction cost
152 Pr.		3	160.08471	480.25
202 Pr.		2	204.57865	409.16
303 Pr.	25.13% Toll	1	366.71365	92.05
404 Pr.		2	458.09852	916.20
				$7,201.26

[fol. 10235]

Loading Cases

	Description	Quantity	Unit cost	Total reproduction cost
No. D. 12085 Case	4 No. 546, 2 No. 547, 24 No. 556 Coils	3	1,430.50110	$4,291.50
No. 22 C. Case	50 No. 574 Coils	1	623.24250	623.24
No. 23 B. Case	35 No. 546 Coils	2	755.72250	1,511.45
No. 27 A. Case	24 No. 561, 48 No. 562 Coils	1	1,396.28400	1,396.28
No. 27 A. Case	24 No. 561, 56 No. 562 Coils	4	1,494.40200	5,977.61
No. 27 A. Case	24 No. 581 A., 48 No. 582 A. Coils	4	1,418.64000	5,674.56
No. 27 C. Case	20 No. 561, 40 No. 562 Coils	5	1,190.16375	5,950.82
No. 27 D. Case	15 No. 581, 30 No. 582 Coils	1	935.29500	935.30
No. 29 E. Case	6 No. 577 Coils	2	166.54875	333.10
No. 29 V. Case	8 No. 546, 4 No. 547 Coils	4	342.55050	1,370.20
No. 29 V. Case	6 No. 563, 14 No. 564 Coils	2	420.48600	840.97
No. 31 C. Case	7 No. 555, 14 No. 556 Coils	2	1,191.97500	2,383.95
No. 22 A. Case	30 No. 562 Coils, Toll 33.33%	4	526.98750	685.08
No. 23 E. Case	63 No. 562 A. Coils Toll 57.14%	5	967.43175	2,708.81
No. 31 A. Case	43 No. 581 A. Coils, Toll 18.60%	4	1,344.63750	941.25
No. 23 E. Case	63 No. 508, Coils, Toll 47.62%	5	977.67825	2,346.43
No. 23 E. Case	63 No. 514 Coils, Toll 44.44%	4	1,449.94875	2,609.91

[fol. 10236]

No. 23 E. Case	63 No. 554 Coils, Toll 58.73%	4	1,173.29325	2,698.57
No. 27 E. Case	24 No. 581 A. Coils, 48 No. 582 A. Coils, Toll 50.00%	5	1,950.88875	4,877.22

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Loading Cases—Continued

Description		Quantity	Unit cost	Total reproduction cost
No. 27 E. Case	24 No. 583 A. Coils, 48 No. 584 Coils, Toll 79.17%	6	1,391.98875	$6,681.55
No. 27 E. Case	24 No. 581 Coils, 48 No. 582 Coils	1	1,950.88875	1,950.89
No. 27 C. Case	20 No. 577, 40 No. 578 Coils, Toll 80.00%	3	1,053.54375	2,528.50
No. 32 B. Case	70 No. 584, 35 No. 587 Coils, Toll 45.72%	13	1,753.98000	10,348.48
No. 32 F. Case	30 No. 577, 60 No. 578 Coils, Toll 83.33%	2	1,570.52625	2,669.89
No. 31 B. Case	9 No. 555, 18 No. 556 Coils, Toll 22.22%	5	1,503.25125	1,653.58
No. 22 C. Case	13 No. 574 Coils, Toll 26%, 37 No. 574 Coils	1	623.24250	162.04
No. 22 C. Case	37 No. 574 Coils, Toll 74%, 13 No. 574 Coils	1	623.24250	461.20
				$74,612.38

[fol. 10237]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Submarine Cable

Size Cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
24	16	12 Quad	610	2.16900	$1,323.09
11	19		720	1.75651	1,264.69
16	19		540	1.81394	979.53
26	19		10	1.90531	19.05
51	19		12	2.23595	26.83
16	13				
24	16				
128	19	Composite	400	4.16293	1,665.17
16	16				
60	19	Composite	1,534	2.70221	4,145.19
84	16	42 Quad			
152	19	76 Quad			
1	22	O.B.T.Co. 16.82%	410	3.75015	258.76
					$9,682.31

Terminals

Outside Protected: Size			
26 Pr.	2	38.18212	$76.36
51 Pr.	1	55.12953	55.13
			$131.49

[fol. 10238] COMPANY WIDE CASE, ALLENSWORTH EXHIBIT 4

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Analysis of Allensworth's Reproduction Cost of Outside Plant

[fol. 10239] The Ohio Bell Telephone Company

Company Wide Appraisal

Allensworth's Reproduction Cost

Total Exchange and Toll Outside Plant, Including Interior Block Wires

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Cable Loss	$68,161.69
Freight	28,247.22
Cost of Major Material F. O. B. Columbus	26,280,649.80
Adjustment	873,753.58
Miscellaneous Material F. O. B. Columbus	2,360,651.26
Supply Expense	1,029,487.33
Total Material Cost	30,544,541.97
Direct Labor	9,288,654.26
Labor on Miscellaneous Material	1,223,708.79
Stable and Garage	1,317,710.18
Labor Measuring and Surveying Lines	42,467.77
Total Direct Labor Cost	11,872,541.00
Total Incidental Expense	1,066,883.34
Total Tool Expense	237,468.81
Total Supervision Cost	1,187,229.87
Total Labor Cost	14,364,123.02
Adjustment	
Total Reproduction Cost	44,908,664.99
Paving Cut for Original Installation	1,435,962.22
Total Outside Plant	$46,344,627.21

[fol. 10240] Exchange and Toll

Pole Lines—Cross Arms—Wire, Including Drop Wires

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$10,589,095.32
Adjustment	267,979.72
Miscellaneous Material F. O. B. Columbus	999,813.12
Breakage, Loss and Waste	44,947.84
Supply Expense	413,002.40
Total Material Cost	12,314,838.40
Labor	4,695,256.29
Stable and Garage	1,070,277.06
Labor on Miscellaneous Material	648,682.94
Measuring and Surveying Lines	42,467.77
Deductions and Adjustments	
Total Direct Labor Cost	6,456,684.06
Incidental Expense	681,447.71
Tool Expense	129,174.49
Supervision	645,650.51
Total Labor Cost	7,912,956.77
Total Reproduction Cost	$20,227,795.17

[fol. 10241] Exchange and Toll—Pole Lines

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$5,437,477.90
Adjustment	372,683.73
Miscellaneous Material F. O. B. Columbus	631,851.55
Breakage, Loss and Waste	6,332.67
Supply Expense	225,784.58
Total Material Cost	6,674,130.43
Labor	2,127,997.52
Stable and Garage	459,416.36
Labor on Miscellaneous Material	629,987.08
Measuring and Surveying Lines	42,467.77
Deductions and Adjustments	
Total Direct Labor Costs	3,259,868.73

	Allensworth's Reproduction Cost
Incidental Expense	345,730.50
Tool Expense	65,244.13
Supervision	325,976.18
Total Labor Cost	3,996,819.54
Total Reproduction Cost	$10,670,949.97

[fol. 10242] Exchange and Toll—Cross Arms

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$1,115,498.66
Adjustment	110,671.98†
Miscellaneous Material F. O. B. Columbus	16,531.58
Breakage, Loss and Waste	10,202.53
Supply Expense	36,113.99
Total Material Cost	1,067,674.78
Labor	378,125.44
Stable and Garage	59,331.87
Labor on Miscellaneous Material	18,695.86
Deductions and Adjustments	
Total Direct Labor Costs	456,153.17
Incidental Expense	63,536.84
Tool Expense	9,097.62
Supervision	45,627.59
Total Labor Cost	574,415.22
Total Reproduction Cost	$1,642,090.00

[fol. 10243] Exchange and Toll—Aerial Wire

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$4,036,118.76
Adjustment	5,967.97
Miscellaneous Material F. O. B. Columbus	351,429.99
Breakage, Loss and Waste	28,412.64
Supply Expense	151,103.83
Total Material Cost	4,573,033.19

[† Red in copy.]

	Allensworth's Reproduction Cost
Labor	2,189,133.33
Stable and Garage	551,528.83
Total Direct Labor Cost	2,740,662.16
Incidental Expense	272,180.37
Tool Expense	54,832.74
Supervision	274,046.74
Total Labor Cost	3,341,722.01
Total Reproduction Cost	$7,914,755.20

[fol. 10244] Exchange and Toll Aerial Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	.....
Cable Loss	$30,799.09
Freight	11,557.99
Cable Cost F. O. B. Columbus	5,158,594.12
Miscellaneous Material	927,474.49
Adjustment	89,263.55
Supply Expense	216,152.24
Total Material Cost	6,391,484.40
Labor Erecting and Splicing	1,060,259.55
Labor on Miscellaneous Material	541,680.59
Stable and Garage	28,594.13
Total Direct Labor Cost	1,630,534.27
Incidental Expense	132,031.03
Tool Expense	32,606.56
Supervision	163,041.34
Total Labor Cost	1,958,213.20
Total Reproduction Cost	$8,349,697.60

[fol. 10245] Exchange and Toll Aerial Cable

Cost of Cable F. O. B. Factory	.....
Cable Loss	$30,799.09
Freight	11,557.99
Cable Cost F. O. B. Columbus	4,404,004.57
Miscellaneous Material	915,826.70
Adjustment	145,157.13
Supply Expense	191,290.15
Total Material Cost	5,656,278.55

	Allensworth's Reproduction Cost
Labor Erecting and Splicing	998,033.45
Labor on Miscellaneous Material	539,020.35
Stable and Garage	28,421.63
Total Direct Labor Cost	1,565,475.43
Incidental Expense	126,826.33
Tool Expense	31,305.07
Supervision	156,535.52
Total Labor Cost	1,880,142.35
Total Reproduction Cost	$7,536,420.90

[fol. 10246] Exchange and Toll Aerial Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$630,755.41
Miscellaneous Material F. O. B. Columbus	9,651.17
Adjustment	55,893.58†
Supply Expense	20,458.12
Total Material Cost	604,971.12
Labor Erecting	61,153.10
Labor on Miscellaneous Material	2,660.24
Total Direct Labor Cost	63,813.34
Incidental Expense	5,105.38
Tool Expense	1,276.54
Supervision	6,381.09
Total Labor Cost	76,576.35
Total Reproduction Cost	$681,547.47

[fol. 10247] Exchange and Toll Aerial Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$123,834.14
Miscellaneous Material F. O. B. Columbus	1,996.62
Supply Expense	4,403.97
Total Material Cost	130,234.73
Labor Erecting	1,073.00
Stable and Garage	172.50
Total Direct Labor Cost	1,245.50

[† Red in copy.]

	Allensworth's Reproduction Cost
Incidental Expense	99.32
Tool Expense	24.95
Supervision	124.78
Total Labor Cost	1,494.50
Total Reproduction Cost	$131,729.23

[fol. 10248] Exchange and Toll Underground Conduit, Including Subsidiary Conduit and Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$3,181,795.35
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	114,705.70
Total Material Cost	3,392,126.44
Labor Placing	2,370,577.74
Labor on Miscellaneous Material	8,578.13
Stable and Garage	181,763.86
Total Direct Labor	2,560,919.73
Incidental Expense	204,807.56
Tool Expense	51,206.78
Supervision	256,092.38
Total Labor Cost	3,073,026.45
Adjustment	
Total Reproduction Cost	6,465,152.89
Paving Cut for Original Installation	1,435,962.22
Total Exchange and Toll Underground Conduit including Paving	$7,901,115.11

[fol. 10249] Exchange and Toll Underground Conduit—Main Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$2,046,631.02
Supply Expense	71,630.64
Total Material Cost	2,118,261.66

	Allensworth's Reproduction Cost
Labor Placing Conduit	1,387,009.37
Stable and Garage	109,680.21
Total Direct Labor	1,496,689.58
Incidental Expense	119,675.11
Tool Expense	29,926.42
Supervision	149,666.00
Total Labor Cost	1,795,957.11
Adjustment	.....
Total Reproduction Cost	$3,914,218.77

[fol. 10250] Exchange and Toll Underground Conduit—Subsidiary Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$333,912.60
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	15,032.74
Total Material Cost	444,570.73
Labor Placing Conduit	358,827.57
Labor on Miscellaneous Material	8,578.13
Stable and Garage	10,283.12
Total Direct Labor	377,688.82
Incidental Expense	30,209.25
Tool Expense	7,549.77
Supervision	37,772.59
Total Labor Cost	453,220.43
Adjustment	.....
Total Reproduction Cost	$897,791.16

[fol. 10251] Exchange and Toll Underground Conduit—Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$801,251.73
Supply Expense	28,042.32
Total Material Cost	829,294.05

	Allensworth's Reproduction Cost
Labor Placing	624,740.80
Stable and Garage	61,800.53
Total Direct Labor	686,541.33
Incidental Expense	54,923.20
Tool Expense	13,730.59
Supervision	68,653.79
Total Labor Cost	823,848.91
Adjustment	
Total Reproduction Cost	$1,653,142.96

[fol. 10252] Exchange and Toll Underground Cable, Including Submarine Cable, Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$7,326,466.07
Miscellaneous Material	292,790.42
Adjustment	516,510.31
Supply Expense	284,762.47
Total Material Cost	8,420,529.27
Labor Installing	1,124,097.41
Labor on Miscellaneous Material	24,767.13
Stable and Garage	32,103.36
Total Direct Labor	1,180,967.90
Incidental Expense	48,597.04
Tool Expense	23,612.26
Supervision	118,102.06
Total Labor	1,371,279.26
Total Reproduction Cost	$9,791,808.53

[fol. 10253] Exchange and Toll Underground Cable, Including Submarine Cable

	Allensworth's Reproduction Cost
Cable Loss	$37,362.60
Freight	16,689.23
Cost of Major Material F. O. B. Columbus	6,648,482.97
Miscellaneous Material	242,345.12
Adjustment	435,619.10
Supply Expense	256,436.27
Total Material Cost	7,582,883.46

	Allensworth's Reproduction Cost
Labor Installing	1,073,908.50
Labor on Miscellaneous Material	22,089.93
Stable and Garage	31,751.25
Total Direct Labor	1,127,749.68
Incidental Expense	46,350.78
Tool Expense	22,548.48
Supervision	112,779.25
Total Labor	1,309,428.19
Total Reproduction Cost	$8,892,311.65

[fol. 10254] Exchange and Toll Underground Cable Terminals, Including Submarine Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$484,373.26
Miscellaneous Material	50,445.30
Adjustment	80,891.21
Supply Expense	21,549.79
Total Material Cost	637,259.56
Labor Installing	47,995.97
Labor on Miscellaneous Material	2,677.20
Total Direct Labor	50,673.17
Incidental Expense	2,043.05
Tool Expense	1,013.43
Supervision	5,067.36
Total Labor	58,797.01
Total Reproduction Cost	$696,056.57

[fol. 10255] Exchange and Toll Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$193,609.84
Supply Expense	6,776.41
Total Material Cost	200,386.25
Labor Installing	2,192.94
Stable and Garage	352.11
Total Direct Labor	2,545.05

	Allensworth's Reproduction Cost
Incidental Expense	203.21
Tool Expense	50.35
Supervision	255.45
Total Labor	3,054.06
Total Reproduction Cost	$203,440.31

[fol. 10256] Exchange and Toll Underground Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$7,315,848.86
Miscellaneous Material	292,723.95
Adjustment	516,510.31
Supply Expense	284,388.58
Total Material Cost	8,409,471.70
Labor Installing	1,110,814.91
Labor on Miscellaneous Material	24,765.80
Stable and Garage	32,077.24
Total Direct Labor	1,167,657.95
Incidental Expense	47,869.86
Tool Expense	23,346.06
Supervision	116,771.07
Total Labor	1,355,644.94
Total Reproduction Cost	$9,765,116.64

[fol. 10257] Exchange and Toll Underground Cable

	Allensworth's Reproduction Cost
Cable Loss	$37,310.27
Freight	16,689.23
Cost of Major Material F. O. B. Columbus	6,637,963.82
Miscellaneous Material	242,298.05
Adjustment	435,619.10
Supply Expense	256,066.48
Total Material Cost	7,571,947.45
Labor Installing	1,060,632.94
Labor on Miscellaneous Material	22,089.93
Stable and Garage	31,725.13
Total Direct Labor	1,114,448.00

	Allensworth's Reproduction Cost
Incidental Expense	45,624.27
Tool Expense	22,282.44
Supervision	111,449.09
Total Labor	1,293,803.80
Total Reproduction Cost	$8,865,751.25

[fol. 10258] Exchange and Toll Underground Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$484,275.20
Miscellaneous Material	50,425.90
Adjustment	80,891.21
Supply Expense	21,545.69
Total Material Cost	637,138.00
Labor Installing	47,989.03
Labor on Miscellaneous Material	2,675.87
Total Direct Labor	50,664.90
Incidental Expense	2,042.38
Tool Expense	1,013.27
Supervision	5,066.53
Total Labor	58,787.08
Total Reproduction Cost	$695,925.08

[fol. 10259] Exchange and Toll Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$193,609.84
Supply Expense	6,776.41
Total Material Cost	200,386.25
Labor Installing	2,192.94
Stable and Garage	352.11
Total Direct Labor	2,545.05
Incidental Expense	203.21
Tool Expense	50.35
Supervision	255.45
Total Labor	3,054.06
Total Reproduction Cost	$203,440.31

[fol. 10260] Exchange and Toll Submarine Cable, Including Terminals

	Allensworth's Reproduction Cost
Cable Loss	$52.33
Cost of Major Material F. O. B. Columbus	10,617.21
Miscellaneous Material	66.47
Supply Expense	373.89
Total Material Cost	11,057.57
Labor Installing	13,282.50
Labor on Miscellaneous Material	1.33
Stable and Garage	26.12
Total Direct Labor	13,309.95
Incidental Expense	727.18
Tool Expense	266.20
Supervision	1,330.99
Total Labor	15,634.32
Total Reproduction Cost	$26,691.89

[fol. 10261] Exchange and Toll Submarine Cable

	Allensworth's Reproduction Cost
Cable Loss	$52.33
Cost of Major Material F. O. B. Columbus	10,519.15
Miscellaneous Material	47.07
Supply Expense	369.79
Total Material Cost	10,936.01
Labor Installing	13,275.56
Stable and Garage	26.12
Total Direct Labor	13,301.68
Incidental Expense	726.51
Tool Expense	266.04
Supervision	1,330.16
Total Labor	15,624.39
Total Reproduction Cost	$26,560.40

[fol. 10262] Exchange and Toll Submarine Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$98.06
Miscellaneous Material	19.40
Supply Expense	4.10
Total Material Cost	121.56
Labor Installing	6.94
Labor on Miscellaneous Material	1.33
Total Direct Labor	8.27
Incidental Expense	.67
Tool Expense	.16
Supervision	.83
Total Labor	9.93
Total Reproduction Cost	$131.49

[fol. 10263] Total Exchange Outside Plant, Including Interior Block Wires

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Cable Loss	$65,406.11
Freight	26,946.94
Cost of Major Material F. O. B. Columbus	20,830,552.90
Adjustment	713,374.73
Miscellaneous Material F. O. B. Columbus	1,926,222.55
Supply Expense	817,756.11
Total Material Cost	24,287,906.29
Direct Labor	7,595,074.93
Labor on Miscellaneous Material	1,050,722.06
Stable and Garage	903,657,27
Total Direct Labor Cost	9,549,454.26
Total Incidental Expense	619,305.67
Total Tool Expense	191,090.09
Total Supervision Cost	954,902.17
Total Labor Cost	11,314,752.19
Adjustment	.....
Total Reproduction Cost	35,602,658.48
Paving Cut for Original Installation	1,435,962.22
Total Exchange Outside Plant	$37,038,620.70

[fol. 10264] Exchange Pole Lines

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$3,529,215.89
Adjustment	172,095.32
Miscellaneous Material F. O. B. Columbus	468,113.81
Breakage, Loss and Waste	4,685.78
Supply Expense	146,193.96
Total Material Cost	4,320,304.76
Labor	1,469,995.14
Stable and Garage	311,304.39
Labor on Miscellaneous Material	477,603.60
Deductions and Adjustments	
Total Direct Labor Costs	2,258,903.13
Incidental Expense	158,115.61
Tool Expense	45,287.91
Supervision	225,865.73
Total Labor Cost	2,688,172.38
Total Reproduction Cost	$7,008,477.14

[fol. 10265] Exchange Cross Arms

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$423,750.04
Adjustment	69,459.40†
Miscellaneous Material F. O. B. Columbus	9,006.94
Breakage, Loss and Waste	3,629.27
Supply Expense	12,848.13
Total Material Cost	379,774.98
Labor	157,321.49
Stable and Garage	22,049.07
Labor on Miscellaneous Material	7,841.34
Deductions and Adjustments	
Total Direct Labor Costs	187,211.90
Incidental Expense	13,113.05
Tool Expense	3,735.23
Supervision	18,729.13
Total Labor Cost	222,789.31
Total Reproduction Cost	$602,564.29

[† Red in copy.]

[fol. 10266] Exchange Aerial Wire

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$1,358,472.35
Adjustment	5,967.97
Miscellaneous Material F. O. B. Columbus	134,735.76
Breakage, Loss and Waste	8,951.96
Supply Expense	52,773.45
Total Material Cost	1,560,901.49
Labor	995,605.08
Stable and Garage	204,389.22
Total Direct Labor Cost	1,199,994.30
Incidental Expense	47,999.76
Tool Expense	23,999.90
Supervision	119,999.44
Total Labor Cost	1,391,993.40
Total Reproduction Cost	$2,952,894.89

[fol. 10267] Exchange Drop Wires

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$593,170.58
Breakage, Loss and Waste	5,845.97
Supply Expense	17,148.16
Total Material Cost	616,164.71
Labor	448,190.65
Stable and Garage	121,790.94
Total Direct Labor Cost	569,981.59
Incidental Expense	22,799.26
Tool Expense	11,419.12
Supervision	56,978.67
Total Labor Cost	661,178.64
Total Reproduction Cost	$1,277,343.35

[fol. 10268] Exchange Aerial Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$29,296.09
Freight	10,867.95
Cable Cost F. O. B. Columbus	4,733,062.87
Miscellaneous Material	911,151.78
Adjustment	89,472.33
Supply Expense	200,695.74
Total Material Cost	5,934,382.72
Labor Erecting and Splicing	1,031,444.67
Labor on Miscellaneous Material	531,933.19
Stable and Garage	27,151.16
Total Direct Labor Cost	1,590,529.02
Incidental Expense	127,272.44
Tool Expense	31,810.19
Supervision	159,040.52
Total Labor Cost	1,908,652.17
Total Reproduction Cost	$7,843,034.89

[fol. 10269] Exchange Aerial Cable

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$29,296.09
Freight	10,867.95
Cable Cost F. O. B. Columbus	4,101,159.67
Miscellaneous Material	901,425.58
Adjustment	145,157.13
Supply Expense	180,187.48
Total Material Cost	5,327,929.86
Labor Erecting and Splicing	970,369.16
Labor on Miscellaneous Material	529,288.78
Stable and Garage	27,135.41
Total Direct Labor Cost	1,526,793.35
Incidental Expense	122,173.29
Tool Expense	30,535.21
Supervision	152,667.16
Total Labor Cost	1,832,169.01
Total Reproduction Cost	$7,160,098.87

[fol. 10270] Exchange Aerial Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$628,187.00
Miscellaneous Material F. O. B. Columbus	9,586.61
Adjustment	55,684.80†
Supply Expense	20,373.29
Total Material Cost	602,462.10
Labor Erecting	60,977.41
Labor on Miscellaneous Material	2,644.41
Total Direct Labor Cost	63,621.82
Incidental Expense	5,090.06
Tool Expense	1,272.73
Supervision	6,361.93
Total Labor Cost	76,346.54
Total Reproduction Cost	$678,808.64

[fol. 10271] Exchange Aerial Loading Cases

Cost of Major Material F. O. B. Columbus	$3,716.20
Miscellaneous Material F. O. B. Columbus	139.59
Supply Expense	134.97
Total Material Cost	3,990.76
Labor Erecting	98.10
Stable and Garage	15.75
Total Direct Labor Cost	113.85
Incidental Expense	9.09
Tool Expense	2.25
Supervision	11.43
Total Labor Cost	136.62
Total Reproduction Cost	$4,127.38

[fol. 10272] Exchange Underground Conduit, Including Subsidiary Conduit and Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$3,170,328.67

[† Red in copy.]

	Allensworth's Reproduction Cost
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	114,304.42
Total Material Cost	3,380,258.48
Labor Placing	2,360,637.13
Labor on Miscellaneous Material	8,578.13
Stable and Garage	181,189.78
Total Direct Labor	2,550,405.04
Incidental Expense	203,966.56
Tool Expense	50,996.44
Supervision	255,041.03
Total Labor Cost	3,060,409.07
Adjustment	
Total Reproduction Cost	6,440,667.55
Paving Cut for Original Installation	1,435,962.22
Total Exchange Underground Conduit including Paving	$7,876,629.77

[fol. 10273] Exchange Underground Conduit—Main Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$2,039,265.36
Supply Expense	71,372.90
Total Material Cost	2,110,638.26
Labor Placing Conduit	1,380,266.35
Stable and Garage	109,422.44
Total Direct Labor	1,489,688.79
Incidental Expense	119,115.22
Tool Expense	29,786.36
Supervision	148,966.04
Total Labor Cost	1,787,556.41
Adjustment	
Total Reproduction Cost	$3,898,194.67

[fol. 10274] Exchange Underground Conduit—Subsidiary Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$333,912.60
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	15,032.74
Total Material Cost	444,570.73
Labor Placing Conduit	358,827.57
Labor on Miscellaneous Material	8,578.13
Stable and Garage	10,283.12
Total Direct Labor	377,688.82
Incidental Expense	30,209.25
Tool Expense	7,549.77
Supervision	37,772.59
Total Labor Cost	453,220.43
Adjustment	
Total Reproduction Cost	$897,791.16

[fol. 10275] Exchange Underground Conduit—Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$797,150.71
Supply Expense	27,898.78
Total Material Cost	825,049.49
Labor Placing	621,543.21
Stable and Garage	61,484.22
Total Direct Labor	683,027.43
Incidental Expense	54,642.09
Tool Expense	13,660.31
Supervision	68,302.40
Total Labor Cost	819,632.23
Adjustment	
Total Reproduction Cost	$1,644,681.72

[fol. 10276] Exchange Underground Cable, Including Submarine Cable, Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$36,110.02
Freight	16,078.99
Cost of Major Material F. O. B. Columbus	6,997,853.56
Miscellaneous Material	284,775.89
Adjustment	515,298.51
Supply Expense	272,927.73
Total Material Cost	8,070,555.69
Labor Installing	1,093,417.50
Labor on Miscellaneous Material	24,765.80
Stable and Garage	30,810.94
Total Direct Labor	1,148,994.24
Incidental Expense	46,038.99
Tool Expense	22,972.58
Supervision	114,904.07
Total Labor	1,332,909.88
Total Reproduction Cost	$9,403,465.57

[fol. 10277] Exchange Underground Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$36,075.95
Freight	16,078.99
Cost of Major Material F. O. B. Columbus	6,991,006.26
Miscellaneous Material	284,475.89
Adjustment	515,298.51
Supply Expense	272,688.08
Total Material Cost	8,063,468.74
Labor Installing	1,084,990.20
Labor on Miscellaneous Material	24,765.80
Stable and Garage	30,797.60
Total Direct Labor	1,140,553.60
Incidental Expense	45,701.36
Tool Expense	22,803.76
Supervision	114,060.01
Total Labor	1,323,118.73
Total Reproduction Cost	$9,386,587.47

[fol. 10278] Exchange Underground Cable

	Allensworth's Reproduction Cost
Cable Loss	$36,075.95
Freight	16,078.99
Cost of Major Material F. O. B. Columbus	6,388,842.03
Miscellaneous Material	234,790.48
Adjustment	435,619.10
Supply Expense	247,084.52
Total Material Cost	7,306,336.13
Labor Installing	1,035,883.52
Labor on Miscellaneous Material	22,089.93
Stable and Garage	30,555.23
Total Direct Labor	1,088,528.68
Incidental Expense	43,550.45
Tool Expense	21,763.66
Supervision	108,856.80
Total Labor	1,262,699.59
Total Reproduction Cost	$8,569,035.72

[fol. 10279] Exchange Underground Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$479,724.06
Miscellaneous Material	49,685.41
Adjustment	79,679.41
Supply Expense	21,318.08
Total Material Cost	630,406.96
Labor Installing	47,597.17
Labor on Miscellaneous Material	2,675.87
Total Direct Labor	50,273.04
Incidental Expense	2,011.03
Tool Expense	1,005.46
Supervision	5,027.33
Total Labor	58,316.86
Total Reproduction Cost	$688,723.82

[fol. 10280] Exchange Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$122,440.17
Supply Expense	4,285.48
Total Material Cost	126,725.65
Labor Installing	1,509.51
Stable and Garage	242.37
Total Direct Labor	1,751.88
Incidental Expense	139.88
Tool Expense	34.64
Supervision	175.88
Total Labor	2,102.28
Total Reproduction Cost	$128,827.93

[fol. 10281] Exchange Submarine Cable

Cable Loss	$34.07
Cost of Major Material F. O. B. Columbus	6,847.30
Supply Expense	239.65
Total Material Cost	7,086.95
Labor Installing	8,427.30
Stable and Garage	13.34
Total Direct Labor	8,440.64
Incidental Expense	337.63
Tool Expense	168.82
Supervision	844.06
Total Labor	9,791.15
Total Reproduction Cost	$16,878.10

[fol. 10282] Exchange Outside Plant, Interior Block Wires

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	24,698.94
Supply Expense	864.52
Total Material Cost	25,563.46
Direct Labor	38,463.27
Stable and Garage	4,971.77
Total Direct Labor Cost	43,435.04

	Allensworth's Reproduction Cost
Total Tool Expense	868.72
Total Supervision Cost	4,343.58
Total Labor Cost	48,647.34
Adjustment	
Total Reproduction Cost	$74,210.80

[fol. 10283] Total Toll Outside Plant

Cost of Major Material at Point of Shipment	
Cable Loss	$2,755.58
Freight	1,300.28
Cost of Major Material F. O. B. Columbus	5,450,096.90
Adjustment	160,378.85
Miscellaneous Material F. O. B. Columbus	434,428.71
Supply Expense	211,731.22
Total Material Cost	6,256,635.68
Direct Labor	1,693,579.33
Labor on Miscellaneous Material	172,986.73
Stable and Garage	414,052.91
Labor Measuring and Surveying Lines	42,467.77
Total Direct Labor Cost	2,323,086.74
Total Incidental Expense	447,577.67
Total Tool Expense	46,378.72
Total Supervision Cost	232,327.70
Total Labor Cost	3,049,370.83
Adjustment	
Total Reproduction Cost	$9,306,006.51

[fol. 10284] Toll Pole Lines

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$1,908,262.01
Adjustment	200,588.41
Miscellaneous Material F. O. B. Columbus	163,737.74
Breakage, Loss and Waste	1,646.89
Supply Expense	79,590.62
Total Material Cost	2,353,825.67

	Allensworth's Reproduction Cost
Labor	658,002.38
Stable and Garage	148,111.97
Labor on Miscellaneous Material	152,383.48
Measuring and Surveying Lines	42,467.77
Deductions and Adjustments	
Total Direct Labor Costs	1,000,965.60
Incidental Expense	187,614.89
Tool Expense	19,956.22
Supervision	100,110.45
Total Labor Cost	1,308,647.16
Total Reproduction Cost	$3,662,472.83

[fol. 10285] Toll Cross Arms

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$691,748.62
Adjustment	41,212.58†
Miscellaneous Material F. O. B. Columbus	7,524.64
Breakage, Loss and Waste	6,573.26
Supply Expense	23,265.86
Total Material Cost	687,899.80
Labor	220,803.95
Stable and Garage	37,282.80
Labor on Miscellaneous Material	10,854.52
Deductions and Adjustments	
Total Direct Labor Costs	268,941.27
Incidental Expense	50,423.79
Tool Expense	5,362.39
Supervision	26,898.46
Total Labor Cost	351,625.91
Total Reproduction Cost	$1,039,525.71

[† Red in copy.]

[fol. 10286] Toll Aerial Wire

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$2,084,475.83
Adjustment	
Miscellaneous Material F. O. B. Columbus	216,694.23
Breakage, Loss and Waste	13,614.71
Supply Expense	81,182.22
Total Material Cost	2,395,966.99
Labor	745,337.60
Stable and Garage	225,348.67
Total Direct Labor Cost	970,686.27
Incidental Expense	201,381.35
Tool Expense	19,413.72
Supervision	97,068.63
Total Labor Cost	1,288,549.97
Total Reproduction Cost	$3,684,516.96

[fol. 10287] Toll Aerial Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$1,503.00
Freight	690.04
Cable Cost F. O. B. Columbus	425,531.25
Miscellaneous Material	16,322.71
Adjustment	208.78†
Supply Expense	15,456.50
Total Material Cost	457,101.68
Labor Erecting and Splicing	28,814.88
Labor on Miscellaneous Material	9,747.40
Stable and Garage	1,442.97
Total Direct Labor Cost	40,005.25
Incidental Expense	4,758.59
Tool Expense	796.37
Supervision	4,000.82
Total Labor Cost	49,561.03
Total Reproduction Cost	$506,662.71

[† Red in copy.]

[fol. 10288] Toll Aerial Cable

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$1,503.00
Freight	690.04
Cable Cost F. O. B. Columbus	302,844.90
Miscellaneous Material	14,401.12
Supply Expense	11,102.67
Total Material Cost	328,348.69
Labor Erecting and Splicing	27,664.29
Labor on Miscellaneous Material	9,731.57
Stable and Garage	1,286.22
Total Direct Labor Costs	38,682.08
Incidental Expense	4,653.04
Tool Expense	769.86
Supervision	3,868.36
Total Labor Cost	47,973.34
Total Reproduction Cost	$376,322.03

[fol. 10289] Toll Aerial Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$2,568.41
Miscellaneous Material F. O. B. Columbus	64.56
Adjustment	208.78†
Supply Expense	84.83
Total Material Cost	2,509.02
Labor Erecting	175.69
Labor on Miscellaneous Material	15.83
Total Direct Labor Cost	191.52
Incidental Expense	15.32
Tool Expense	3.81
Supervision	19.16
Total Labor Cost	229.81
Total Reproduction Cost	$2,738.83

[† Red in copy.]

[fol. 10290] Toll Aerial Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$120,117.94
Miscellaneous Material F. O. B. Columbus	1,857.03
Supply Expense	4,269.00
Total Material Cost	126,243.97
Labor Erecting	974.90
Stable and Garage	156.75
Total Direct Labor Cost	1,131.65
Incidental Expense	90.23
Tool Expense	22.70
Supervision	113.30
Total Labor Cost	1,357.88
Total Reproduction Cost	$127,601.85

[fol. 10291] Toll Underground Conduit, Including Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$11,466.68
Supply Expense	401.28
Total Material Cost	11,867.96
Labor Placing	9,940,61
Stable and Garage	574.08
Total Direct Labor	10,514.69
Incidental Expense	841.00
Tool Expense	210.34
Supervision	1,051.35
Total Labor Cost	12,617.38
Adjustment	
Total Reproduction Cost	$24,485.34

[fol. 10292] Toll Underground Conduit, Main Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$7,365.66
Supply Expense	257.74
Total Material Cost	7,623.40
Labor Placing Conduit	6,743.02
Stable and Garage	257.77
Total Direct Labor	7,000.79
Incidental Expense	559.89
Tool Expense	140.06
Supervision	699.96
Total Labor Cost	8,400.70
Adjustment	
Total Reproduction Cost	$16,024.10

[fol. 10293] Toll Underground Conduit Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$4,101.02
Supply Expense	143.54
Total Material Cost	4,244.56
Labor Placing	3,197.59
Stable and Garage	316.31
Total Direct Labor	3,513.90
Incidental Expense	281.11
Tool Expense	70.28
Supervision	351.39
Total Labor Cost	4,216.68
Adjustment	
Total Reproduction Cost	$8,461.24

[fol. 10294] Toll Underground Cable, Including Submarine Cable, Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$1,252.58
Freight	610.69
Cost of Major Material F. O. B. Columbus	328,612.51
Miscellaneous Material	8,314.53
Adjustment	1,211.80
Supply Expense	11,734.74
Total Material Cost	349,973.58
Labor Installing	30,679.91
Labor on Miscellaneous Material	1.33
Stable and Garage	1,292.42
Total Direct Labor	31,973.66
Incidental Expense	2,558.05
Tool Expense	639.68
Supervision	3,197.99
Total Labor	38,369.38
Total Reproduction Cost	$388,342.96

[fol. 10295] Toll Underground Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$1,234.32
Freight	610.24
Cost of Major Material F. O. B. Columbus	324,842.60
Miscellaneous Material	8,248.06
Adjustment	1,211.80
Supply Expense	11,700.50
Total Material Cost	346,002.96
Labor Installing	25,824.71
Stable and Garage	1,279.64
Total Direct Labor	27,104.35
Incidental Expense	2,168.50
Tool Expense	542.30
Supervision	2,711.06
Total Labor	32,526.21
Total Reproduction Cost	$378,529.17

[fol. 10296] Toll Underground Cable

	Allensworth's Reproduction Cost
Cable Loss	$1,234.32
Freight	610.24
Cost of Major Material F. O. B. Columbus	249,121.79
Miscellaneous Material	7,507.57
Supply Expense	8,981.96
Total Material Cost	265,611.32
Labor Installing	24,749.42
Stable and Garage	1,169.90
Total Direct Labor	25,919.32
Incidental Expense	2,073.82
Tool Expense	518.78
Supervision	2,592.29
Total Labor	31,104.21
Total Reproduction Cost	$296,715.53

[fol. 10297] Toll Underground Cable Terminals

Cost of Major Material F. O. B. Columbus	$4,551.14
Miscellaneous Material	740.49
Adjustment	1,211.80
Supply Expense	227.61
Total Material Cost	6,731.04
Labor Installing	391.86
Total Direct Labor	391.86
Incidental Expense	31.35
Tool Expense	7.81
Supervision	39.20
Total Labor	470.22
Total Reproduction Cost	$7,201.26

[fol. 10298] Toll Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$71,169.67
Supply Expense	2,490.93
Total Material Cost	73,660.60
Labor Installing	683.43
Stable and Garage	109.74
Total Direct Labor	793.17

	Allensworth's Reproduction Cost
Incidental Expense	63.33
Tool Expense	15.71
Supervision	79.57
Total Labor	951.78
Total Reproduction Cost	$74,612.38

[fol. 10299] Toll Submarine Cable, Including Terminals

	Allensworth's Reproduction Cost
Cable Loss	$18.26
Cost of Major Material F. O. B. Columbus	3,769.91
Miscellaneous Material	66.47
Supply Expense	134.24
Total Material Cost	3,970.62
Labor Installing	4,855.20
Labor on Miscellaneous Material	1.33
Stable and Garage	12.78
Total Direct Labor	4,869.31
Incidental Expense	389.55
Tool Expense	97.38
Supervision	486.93
Total Labor	5,843.17
Total Reproduction Cost	$9,813.79

[fol. 10300] Toll Submarine Cable

Cable Loss	$18.26
Cost of Major Material F. O. B. Columbus	3,671.85
Miscellaneous Material	47.07
Supply Expense	130.14
Total Material Cost	3,849.06
Labor Installing	4,848.26
Stable and Garage	12.78
Total Direct Labor	4,861.04
Incidental Expense	388.88
Tool Expense	97.22
Supervision	486.10
Total Labor	5,833.24
Total Reproduction Cost	$9,682.30

[fols. 10301-10310] Toll Submarine Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$98.06
Miscellaneous Material	19.40
Supply Expense	4.10
Total Material Cost	121.56
Labor Installing	6.94
Labor on Miscellaneous Material	1.33
Total Direct Labor	8.27
Incidental Expense	.67
Tool Expense	.16
Supervision	.83
Total Labor	9.93
Total Reproduction Cost	$131.49

[fol. 10311] COMPANY WIDE CASE, ANTHONY EXHIBIT No. A 4

The Ohio Bell Telephone Company

Estimated Savings for the Ohio Bell Telephone Company Due to Certain Items of Development

Work Carried Out by the A. T. & T. Co.

Traffic

Item	Savings in First Cost	Savings in Annual Charges
1—Single Ticket Toll Operating Method	$695,000	$702,504
2—Two-Number Toll Operating Method	21,800	43,009
3—A-B Toll Operating Method	14,500	45,884
4—Machine Ringing Trunk Circuits	201,000	306,196
5—Prepay Coin Box Service		223,553
Total Traffic	$932,300	$1,321,146

COMPANY WIDE CASE—BRETT EXHIBIT No. 1
Sheet No. 1
The Ohio Bell Telephone Company
Property, Net Income and Rate of Return, Year 1924

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total property (Book Cost as of June 30, 1924)	$93,979,368.00	$2,952,132.00	$96,931,500.00
Revenues:			
2. Telephone Operating Revenues	$25,898,958.39	$874,829.48	$26,773,787.87
3. Net Non-Operating Revenues	115,129.90	23,682.16	138,812.06
4. Total Revenues	$26,014,088.29	$898,511.64	$26,912,599.93
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$9,181,534.38	$275,165.82	$9,456,700.20
6. Traffic Expenses	6,711,200.07	282,957.04	6,994,157.11
7. Commercial Expenses	2,175,531.34	63,689.52	2,239,220.86
8. General and Miscellaneous Expenses	873,410.56	29,246.07	902,656.63
9. Uncollectible Operating Revenues	214,740.60	7,259.40	222,000.00
10. Taxes Assignable to Operations	2,160,000.08	59,514.59	2,219,514.67
11. Rent Deductions	403,994.82	26,301.05	430,295.87
12. Amortization of Landed Capital	57,324.06	1,470.69	58,794.75
13. Total Telephone Operating Expenses and Deductions	$21,777,735.91	$745,604.18	$22,523,340.09
14. Net Income (Line 4 – Line 13)	$4,236,352.38	$152,907.46	$4,389,259.84
15. Rate of Return (Line 14 ÷ Line 1)	4.51%	5.18%	4.53%

Sheet No. 2
Property, Net Income and Rate of Return, Year 1925

1. Total Property (Book Cost as of June 30, 1925)	$101,975,195.00	$2,954,310.00	$104,929,505.00
Revenues:			
2. Telephone Operating Revenues	$29,027,512.35	$939,488.84	$29,967,001.19
3. Net Non-Operating Revenues	100,264.30	19,969.73	120,234.03
4. Total Revenues	$29,127,776.65	$959,458.57	$30,087,235.22
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$9,542,779.03	$257,167.35	$9,799,946.38
6. Traffic Expenses	7,247,626.20	269,016.26	7,516,642.46
7. Commercial Expenses	2,227,313.26	72,017.87	2,299,331.13
8. General and Miscellaneous Expenses	947,240.57	28,893.21	976,133.78
9. Uncollectible Operating Revenues	85,462.86	2,692.14	88,155.00
10. Taxes Assignable to Operations	2,520,279.48	70,690.47	2,590,969.95
11. Rent Deductions	542,895.66	27,667.11	570,562.77
12. Amortization of Landed Capital	57,506.36	1,787.03	59,293.39
13. Total Telephone Operating Expenses and Deductions	$23,171,103.42	$729,931.44	$23,901,034.86
14. Net Income (Line 4 – Line 13)	$5,956,673.23	$229,527.13	$6,186,200.86
15. Rate of Return (Line 14 + Line 1)	5.84%	7.77%	5.90%

[fol. 10314] Company Wide Case—Brett Exhibit No. 1—Continued

Sheet No. 3

Property, Net Income and Rate of Return, Year 1926

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total Property (Book Cost as of June 30, 1926)	$113,164,341.00	$3,629,625.00	$116,793,966.00
Revenues:			
2. Telephone Operating Revenues	$31,843,202.01	$1,084,322.94	$32,927,524.95
3. Net Non-Operating Revenues	96,151.51	36,631.65	132,783.16
4. Total Revenues	$31,939,353.52	$1,120,954.59	$33,060,308.11
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$10,476,290.64	$309,883.40	$10,786,174.04
6. Traffic Expenses	7,759,758.30	314,857.57	8,074,615.87
7. Commercial Expenses	2,413,284.45	81,967.84	2,495,252.29
8. General and Miscellaneous Expenses	943,767.28	31,904.47	975,671.75
9. Uncollectible Operating Revenues	158,033.81	5,376.19	163,410.00
10. Taxes Assignable to Operations	2,899,682.90	85,413.65	2,985,096.55
11. Rent Deductions	561,613.87	31,391.06	593,004.93
12. Amortization of Landed Capital	58,975.95	1,601.26	60,577.21
13. Total Telephone Operating Expenses and Deductions	$25,271,407.20	$862,395.44	$26,133,802.64
14. Net Income (Line 4 – Line 13)	$6,667,946.32	$258,559.15	$6,926,505.47
15. Rate of Return (Line 14 ÷ Line 1)	5.89%	7.12%	5.93%

[fol. 10315] Sheet No. 4

Property, Net Income and Rate of Return, Year 1927

1. Total Property (Book Cost as of June 30, 1927)	$123,740,385.00	$4,944,103.00	$128,684,488.00
Revenues:			
2. Telephone Operating Revenues	$34,164,217.74	$1,231,156.21	$35,395,373.95
3. Net Non-Operating Revenues	96,161.90	194,167.32	290,329.22
4. Total Revenues	$34,260,379.64	$1,425,323.53	$35,685,703.17
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$11,213,203.46	$384,220.15	$11,597,423.61
6. Traffic Expenses	8,143,931.74	365,660.80	8,509,592.54
7. Commercial Expenses	2,651,693.22	101,066.74	2,752,759.96
8. General and Miscellaneous Expenses	1,133,734.77	45,151.34	1,178,886.11
9. Uncollectible Operating Revenues	153,184.96	5,523.04	158,708.00
10. Taxes Assignable to Operations	3,229,892.37	118,132.36	3,348,024.73
11. Rent Deductions	473,854.49	38,605.39	512,459.88
12. Amortization of Landed Capital	58,536.40	1,809.97	60,346.37
13. Total Telephone Operating Expenses and Deductions	$27,058,031.41	$1,060,169.79	$28,118,201.20
14. Net Income (Line 4 – Line 13)	$7,202,348.23	$365,153.74	$7,567,501.97
15. Rate of Return (Line 14 ÷ Line 1)	5.82%	7.39%	5.88%

[fol. 10316] Company Wide Case—Brett Exhibit No. 1—Continued

Sheet No. 5

Property, Net Income and Rate of Return, Year 1928

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total Property (Book Cost as of June 30, 1928)	$133,749,841.00	$5,974,571.00	$139,724,412.00
Revenues:			
2. Telephone Operating Revenues	$37,531,085.69	$1,407,763.75	$38,938,849.44
3. Net Non-Operating Revenues	157,112.41	213,725.77	370,838.18
4. Total Revenues	$37,688,198.10	$1,621,489.52	$39,309,687.62
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$12,375,207.66	$455,621.28	$12,830,828.94
6. Traffic Expenses	8,115,950.10	379,890.84	8,495,840.94
7. Commercial Expenses	2,900,737.88	121,936.10	3,022,673.98
8. General and Miscellaneous Expenses	1,758,766.30	76,318.01	1,835,084.31
9. Uncollectible Operating Revenues	205,239.25	7,676.75	212,916.00
10. Taxes Assignable to Operations	3,565,293.70	145,702.69	3,710,996.39
11. Rent Deductions	500,909.39	46,115.13	547,024.52
12. Amortization of Landed Capital	60,471.20	2,249.35	62,720.55
13. Total Telephone Operating Expenses and Deductions	$29,482,575.48	$1,235,510.15	$30,718,085.63
14. Net Income (Line 4 – Line 13)	8,205,622.62	385,979.37	8,591,601.99
15. Rate of Return (Line 14 ÷ Line 1)	6.14%	6.46%	6.15%

[fol. 10317] Sheet No. 6

Property, Net Income and Rate of Return, Year 1929

1. Total Property (Book Cost as of June 30, 1929)	$146,162,578.00	$7,286,542.00	$153,449,120.00
Revenues:			
2. Telephone Operating Revenues	$41,628,838.51	$2,128,161.92	$43,757,000.43
3. Net Non-Operating Revenues	45,127.31		45,127.31
4. Total Revenues	$41,673,965.82	$2,128,161.92	$43,802,127.74
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$14,835,271.45	$601,153.58	$15,436,425.03
6. Traffic Expenses	8,844,319.94	464,298.41	9,308,618.35
7. Commercial Expenses	3,271,686.37	165,387.89	3,437,074.26
8. General and Miscellaneous Expenses	2,001,053.41	96,047.21	2,097,100.62
9. Uncollectible Operating Revenues	297,582.58	15,168.42	312,751.00
10. Taxes Assignable to Operations	3,556,413.21	168,126.57	3,724,539.78
11. Rent Deductions	666,698.42	66,897.21	733,595.63
12. Amortization of Landed Capital	47,347.40	2,586.43	49,933.83
13. Total Telephone Operating Expenses and Deductions	$33,520,372.78	$1,579,665.72	$35,100,038.50
14. Net Income (Line 4 – Line 13)	$8,153,593.04	$548,496.20	$8,702,089.24
15. Rate of Return (Line 14 ÷ Line 1)	5.58%	7.53%	5.67%

[fol. 10318] Company Wide Case—Brett Exhibit No. 1—Continued

Sheet No. 7

Property, Net Income and Rate of Return, Year 1930

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total Property (Book Cost as of June 30, 1930)	$164,856,610.00	$8,590,575.00	$173,477,185.00
Revenues:			
2. Telephone Operating Revenues	$42,265,968.06	$1,998,984.24	$44,264,952.30
3. Net Non-Operating Revenues	38,432.11		38,432.11
4. Total Revenues	$42,304,400.17	$1,998,984.24	$44,303,384.41
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$15,647,073.08	$610,655.43	$16,257,728.51
6. Traffic Expenses	8,085,743.67	427,210.22	8,512,953.89
7. Commercial Expenses	3,355,918.10	160,180.75	3,516,098.85
8. General and Miscellaneous Expenses	1,860,667.29	89,308.91	1,949,976.20
9. Uncollectible Operating Revenues	515,432.55	24,400.45	539,833.00
10. Taxes Assignable to Operations	3,966,132.39	181,131.74	4,147,264.13
11. Rent Deductions	804,499.78	74,004.01	878,503.79
12. Amortization of Landed Capital	51,776.15	2,964.10	54,740.25
13. Total Telephone Operating Expenses and Deductions	$34,287,243.01	$1,569,855.61	$35,857,098.62
14. Net Income (Line 4 − Line 13)	$8,017,157.16	$429,128.63	$8,446,285.79
15. Rate of Return (Line 14 ÷ Line 1)	4.86%	5.00%	4.87%

[fol. 10319] Company Wide Case—Brett Exhibit No. 2

Sheet No. 1

The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1924

Revenues:	
1. Telephone Operating Revenues	$26,773,787.87
2. Net Non-Operating Revenues	138,812.06
3. Total Revenues	$26,912,599.93
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$9,456,700.20
5. Traffic Expenses	6,994,157.11
6. Commercial Expenses	2,239,220.86
7. General and Miscellaneous Expenses	902,656.63
8. Uncollectible Operating Revenues	222,000.00
9. Taxes Assignable to Operations	2,219,514.67
10. Rent Deductions	430,295.87
11. Amortization of Landed Capital	58,794.75
12. Total Telephone Operating Expenses and Deductions	$22,523,340.09
13. Net Income (Line 3 − Line 12)	$4,389,259.84

Note.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Cooper Exhibit No. A-2, Spring Exhibit Nos. 1, 2 and 3, and Eide Exhibit No. 1.

[fol. 10320] Company Wide Case—Brett Exhibit No. 2—Sheet No. 2—Continued

Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1924

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$21,690,518.89
501	Public Pay Station Revenues	570,024.35
503	Service Stations	17,314.19
504	Private Exchange Lines	22,421.31
505	Minor Rents of Exchange Plant	120,400.95
506	Other Exchange Revenues	
	Total Exchange Service Revenues	$22,420,679.69
	Toll Service Revenues:	
510	Message Tolls	$4,560,808.05
512	Leased Toll Lines	127,535.09
513	Telegraph Tolls	
514	Telegraph Service on Toll Lines	40,487.44
515	Minor Rents of Toll Plant	63,953.71
516	Other Toll Revenues	
	Total Toll Service Revenues	$4,792,784.29
	Miscellaneous Operating Revenues:	
520	Messenger Service	$578.17
521	Telegraph Commissions	41,083.49
522	Other Telegraph Service Charges	
523	Advertising and Directory	569,804.49
524	Rents from Other Operating Property	
525	Other Miscellaneous Revenues	40,487.03
526	Licensee Revenue—Cr.	
	Total Miscellaneous Operating Revenues	$651,953.18
	Telephone Operating Revenues	27,865,417.16
527	Less Licensee Revenue—Dr	1,091,629.29
	Total Telephone Operating Revenues	$26,773,787.87

[fol. 10321] Sheet No. 3

Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5, 6, 7, for Year Ending December 31, 1924

601	Supervision of Maintenance	$521,628.25
602	Repairs of Aerial Plant	1,410,790.15
603	Repairs of U. G. Plant	203,040.53
604	Repairs of C. O. Equipment	982,701.31
605	Repairs of Station Equipment	685,634.57
606	Repairs of Buildings and Grounds	102,141.28
610	Other Maintenance Expenses	18,604.56
	Total Current Repairs	$3,924,540.65
607	Station Removals and Changes	829,551.74
	Total Current Maintenance	$4,754,092.39
608	Depreciation of Plant and Equipment	4,702,607.81
609	Extraordinary Depreciation	
	Total Maintenance	$9,456,700.20
621	Traffic Superintendence	567,912.05
622	Service Inspection	82,895.45

Company Wide Case—Brett Exhibit No. 2—Sheet 3—Continued

623	Operating Clerical Wages	156,342.65
624	Operators' Wages	5,099,227.50
626	Rest & Lunch Rooms	17,737.28
627	Operators' Schooling	263,583.84
629	C. O. Stationery and Printing	47,922.95
630	Messenger Service	578.17
632	Pay Station Expenses	54,518.79
633	Other Traffic Expenses	206,721.24
	Total	$6,497,439.92
628	Transmission Power	154,925.29
631	Miscellaneous C. O. Expenses	341,791.90
635	Leased Line Operating Expenses	
	Total Traffic	$6,994,157.11
640	Commercial Administration	650,725.70
643	Canvassing	43,302.15
644	Sub-licensee Relations	18,458.69
647	Revenue Collecting	435,772.41
650	Other Commercial Expenses	751.73
	Total	$1,149,010.68
642	Advertising	98,880.94
646	Revenue Accounting	466,518.22
648	Pay Station Commissions	142,012.10
649	Directory Expenses	382,798.92
	Total Commercial	$2,239,220.86
660	General Office Salaries	$283,860.75
663	General Office Supplies and Expenses	53,851.10
667	General Law Expenses	95,610.76
668	Insurance	23,173.17
669	Accidents and Damages	72,744.47
670	Law Expenses Connected with Damages	3,490.73
672	Relief Department and Pensions	250,231.76
673	Telephone Franchise Requirements	49,112.37
674	Amortization of Franchises and Patents	
675	Other General Expenses	190,622.47
676	Less Telephone Franchise Requirements—Cr.	49,097.37
690	Less Charged Construction—Cr.	70,943.58
	Total General and Miscellaneous	902,656.63

[fol. 10322]

Sheet No. 4

Income Statement for Year Ending December 31, 1930

	Revenues:	
1.	Telephone Operating Revenues	$44,264,952.30
2.	Net Non-Operating Revenues	38,432.11
3.	Total Revenues	$44,303,384.41
	Telephone Operating Expenses and Deductions:	
4.	Total Maintenance	$16,257,728.51
5.	Traffic Expenses	8,512,953.89
6.	Commercial Expenses	3,516,098.85
7.	General and Miscellaneous Expenses	1,949,976.20
8.	Uncollectible Operating Revenues	539,833.00
9.	Taxes Assignable to Operations	4,147,264.13

Company Wide Case—Brett Exhibit No. 2—Sheet 4—Continued

10.	Rent Deductions	878,503.79
11.	Amortization of Landed Capital	54,740.25
12.	Total Telephone Operating Expenses and Deductions	$35,857,098.62
13.	Net Income (Line 3—Line 12)	$8,446,285.79

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Cooper Exhibit No. A-2, Spring Exhibit Nos. 1, 2 and 3, and Eide Exhibit No. 1.

[fol. 10323] Sheet No. 5

Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1930

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$33,216,248.68
501	Public Pay Station Revenues	971,791.58
503	Service Stations	15,389.68
504	Private Exchange Lines	176,630.36
505	Minor Rents of Exchange Plant	42,831.55
506	Other Exchange Revenues	
	Total Exchange Service Revenues	$34,422,891.85
	Toll Service Revenues:	
510	Message Tolls	$8,484,529.00
512	Leased Toll Lines	290,658.62
513	Telegraph Tolls	
514	Telegraph Service on Toll Lines	104,677.26
515	Minor Rents of Toll Plant	69,200.73
516	Other Toll Revenues	
	Total Toll Service Revenues	$8,949,065.61
	Miscellaneous Operating Revenues:	
520	Messenger Service	
521	Telegraph Commissions	$45,322.96
522	Other Telegraph Service Charges	
523	Advertising and Directory	862,355.27
524	Rents from Other Operating Property	551,935.63
525	Other Miscellaneous Revenues	70,982.48
526	Licensee Revenue—Cr	441.07
	Total Miscellaneous Operating Revenues	$1,531,037.41
	Telephone Operating Revenues	44,902,994.87
527	Less Licensee Revenue—Dr	638,042.57
	Total Telephone Operating Revenues	44,264,952.30

[fol. 10324] Sheet No. 6

Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5 6, 7 for Year Ending December 31, 1930

601	Supervision of Maintenance	$815,438.52
602	Repairs of Aerial Plant	1,551,688.04
603	Repairs of U. G. Plant	507,073.51
604	Repairs of C. O. Equipment	1,420,305.12
605	Repairs of Station Equipment	1,249,097.81

Company Wide Case—Brett Exhibit No. 2—Sheet 6—Continued

606	Repairs of Buildings and Grounds	106,707.53
610	Other Maintenance Expenses	12,328.81
	Total Current Repairs	$5,662,639.34
607	Station Removals and Changes	1,976,545.16
	Total Current Maintenance	$7,639,184.50
608	Depreciation of Plant and Equipment	8,618,544.01
609	Extraordinary Depreciation	
	Total Maintenance	$16,257,728.51
621	Traffic Superintendence	$716,168.59
622	Service Inspection	189,893.19
623	Operating Clerical Wages	226,977.12
624	Operators' Wages	6,197,238.99
626	Rest & Lunch Rooms	24,521.61
627	Operators' Schooling	147,590.79
629	C. O. Stationery and Printing	80,464.89
630	Messenger Service	706.81
632	Pay Station Expenses	36,781.22
633	Other Traffic Expenses	105,337.50
	Total	$7,725,680.71
628	Transmission Power	281,329.10
631	Miscellaneous C. O. Expenses	505,944.08
635	Leased Line Operating Expenses	
	Total Traffic	$8,512,953.89
640	Commercial Administration	$1,058,739.92
643	Canvassing	149,195.62
644	Sub-licensee Relations	51,205.09
647	Revenue Collecting	640,477.74
650	Other Commercial Expenses	219.47†
	Total	$1,899,398.90
642	Advertising	230,043.08
646	Revenue Accounting	454,706.78
648	Pay Station Commissions	340,219.31
649	Directory Expenses	591,730.78
	Total Commercial	$3,516,098.85
660	General Office Salaries	$828,498.11
663	General Office Supplies and Expenses	173,959.37
667	General Law Expenses	92,880.64
668	Insurance	31,449.23
669	Accidents and Damages	35,925.43
670	Law Expenses Connected With Damages	2,322.29
672	Relief Department and Pensions	889,919.44
673	Telephone Franchise Requirements	57,218.88
674	Amortization of Franchises and Patents	
675	Other General Expenses	115,124.81
676	Less Telephone Franchise Requirements—Cr	57,051.57
690	Less Charges Construction—Cr	220,270.43
	Total General and Miscellaneous	$1,949,976.20

[† Red in copy.]

[fol. 10325] COMPANY WIDE CASE—BRETT EXHIBIT No. 3

Sheet No. 1

The Ohio Bell Telephone Company

Gross Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1924

201	Organization	$1.20
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	1.20
207	Right of Way	32,605.17
211	Land	322,880.34
212	Buildings	231,449.52
210	Land and Buildings	554,329.86
221	Central Office Telephone Equipment	3,437,249.42
222	Other Equipment of Central Offices	109,964.85
220	Central Office Equipment	3,547,214.27
231	Station Apparatus	1,470,667.35
232	Station Installations	782,191.89
233	Interior Block Wires	15,022.21
234	Private Branch Exchanges	835,426.73
235	Booths and Special Fittings	19,846.05
230	Station Equipment	3,123,154.23
241	Exchange Pole Lines	618,851.09
242	Exchange Aerial Cable	1,013,425.47
243	Exchange Aerial Wire	807,491.89
244	Exchange Underground Conduit	394,465.63
245	Exchange Underground Cable	974,416.55
246	Exchange Submarine Cable	
251	Toll Pole Lines	578,251.87
252	Toll Aerial Cable	222,474.65
253	Toll Aerial Wire	223,167.27
254	Toll Underground Conduit	40,719.52
255	Toll Underground Cable	92,368.92
256	Toll Submarine Cable	250.67
261	Office Furniture and Fixtures	61,413.76
262	General Shop Equipment	
263	General Store Equipment	5,574.43
264	General Stable and Garage Equipment	183,276.63
265	General Tools and Implements	67,855.70
260	General Equipment	318,120.52
268	Interest During Construction	85,500.47
271	Engineering and Superintendence	
272	Law Expenditures During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	9,917.32
270	Undistributed Construction Expenditures	9,917.32
280	Unappraised Property Purchased	
104	Construction Work in Progress	517,513.94†
	Total	$12,119,212.63

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Eide Exhibit No. 1.

[† Red in copy.]

[fol. 10326] Company Wide Case—Brett Exhibit No. 3—Continued

Sheet No. 2

Gross Additions to Fixed Capital and Construction Work in Progress
Year Ending December 31, 1930

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	177,172 69
211	Land	99,257 02
212	Buildings	2,727,895 73
210	Land and Buildings	$2,827,152 75
231	Central Office Telephone Equipment	$7,244,394 88
222	Other Equipment of Central Offices	115,130 58
220	Central Office Equipment	$7,359,525 46
231	Station Apparatus	$3,394,457 58
232	Station Installations	979,711 64
233	Interior Block Wires	16,590 18
234	Private Branch Exchanges	1,271,611 01
235	Booths and Special Fittings	137,882 69
230	Station Equipment	$5,800,253 10
241	Exchange Pole Lines	$1,257,159 28
242	Exchange Aerial Cable	1,205,590 64
243	Exchange Aerial Wire	965,826 15
244	Exchange Underground Conduit	1,352,518 07
245	Exchange Underground Cable	2,471,248 66
246	Exchange Submarine Cable	29,052 03
251	Toll Pole Lines	272,531 17
252	Toll Aerial Cable	402,824 18
253	Toll Aerial Wire	135,838 09
254	Toll Underground Conduit	797,508 50
255	Toll Underground Cable	1,379,658 49
256	Toll Submarine Cable	9,400 20
261	Office Furniture and Fixtures	171,783 66
262	General Shop Equipment	
263	General Store Equipment	4,846 75
264	General Stable and Garage Equipment	142,381 67
265	General Tools and Implements	3,032 89
260	General Equipment	322,044 97
268	Interest during Construction	276,498 80
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	1,974 18
270	Undistributed Construction Expenditures	1,974 18
280	Unappraised property purchased	
104	Construction Work in Progress	2,007,558 24†
	Total	$25,036,219 17

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Eide Exhibit No. 1.

[† Red in copy.]

[fol. 10327] COMPANY WIDE CASE—BRETT EXHIBIT No. 4

Sheet No. 1

The Ohio Bell Telephone Company

Fixed Capital Withdrawn or Retired, Year Ending December 31, 1924

		$
201	Organization	
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	33,598.54
211	Land	254,762.25
212	Buildings	95,760.33
210	Land and Buildings	350,522.58
221	Central Office Telephone Equipment	464,014.42
222	Other Equipment of Central Offices	28,233.51
220	Central Office Equipment	492,247.93
231	Station Apparatus	1,152,460.65
232	Station Installations	598,369.10
233	Interior Block Wires	6,443.14
234	Private Branch Exchanges	636,577.08
235	Booths and Special Fittings	5,436.71
230	Station Equipment	2,399,286.68
241	Exchange Pole Lines	475,506.73
242	Exchange Aerial Cable	389,787.23
243	Exchange Aerial Wire	863,259.76
244	Exchange Underground Conduit	53,855.58
245	Exchange Underground Cable	241,841.80
246	Exchange Submarine Cable	130.68
251	Toll Pole Lines	361,513.30
252	Toll Aerial Cable	2,458.65
253	Toll Aerial Wire	146,374.67
254	Toll Underground Conduit	
255	Toll Underground Cable	1,743.38
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	13,656.17
262	General Shop Equipment	
263	General Store Equipment	
264	General Stable and Garage Equipment	121,623.83
265	General Tools and Implements	17,894.72
260	General Equipment	153,174.72
268	Interest during Construction	
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	
270	Undistributed Construction Expenditures	
280	Unappraised Property Purchased	
104	Construction Work in Progress	
	Total	$5,965,302.23

NOTE.—Corresponding data for the years 1925 to 1929 inclusive, have previously been presented and are on file as Eide Exhibit No. 1.

[fol. 10828] Company Wide Case—Brett Exhibit No. 4—Sheet No. 2—Continued

Fixed Capital Withdrawn or Retired, Year Ending December 31, 1930

201	Organisation	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	43,714.68
211	Land	661,002.21
212	Buildings	570,171.77
210	Land and Buildings	1,231,173.98
221	Central Office Telephone Equipment	2,811,445.43
222	Other Equipment of Central Offices	61,613.67
220	Central Office Equipment	2,873,059.10
231	Station Apparatus	2,885,260.65
232	Station Installations	908,179.96
233	Interior Block Wires	9,408.59
234	Private Branch Exchanges	867,419.55
235	Booths and Special Fittings	23,514.59
230	Station Equipment	4,693,783.34
241	Exchange Pole Lines	853,820.61
242	Exchange Aerial Cable	734,073.78
243	Exchange Aerial Wire	1,068,982.27
244	Exchange Underground Conduit	46,037.36
245	Exchange Underground Cable	529,356.07
246	Exchange Submarine Cable	908.12†
251	Toll Pole Lines	441,206.73
252	Toll Aerial Cable	8,240.62
253	Toll Aerial Wire	373,338.50
254	Toll Underground Conduit	
255	Toll Underground Cable	30,349.97
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	40,588.87
262	General Shop Equipment	
263	General Store Equipment	11,839.69
264	General Stable and Garage Equipment	284,909.28
265	General Tools and Implements	99,325.10
260	General Equipment	436,662.94
268	Interest during Construction	
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	39.93
270	Undistributed Construction Expenditures	39.93
280	Unappraised property Purchased	
104	Construction Work in Progress	
	Total	$13,362,931.76

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Eide Exhibit No. 1.

[† Red in copy.]

[fol. 10329] COMPANY WIDE CASE—BRETT EXHIBIT NO. 5

Sheet No. 1

The Ohio Bell Telephone Company

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1924

201	Organization	$1.20
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	1.20
207	Right of Way	993.37†
211	Land	68,118.09
212	Buildings	135,689.19
210	Land and Buildings	203,807.28
221	Central Office Telephone Equipment	2,973,235.00
222	Other Equipment of Central Offices	81,731.34
220	Central Office Equipment	3,054,966.34
231	Station Apparatus	318,206.70
232	Station Installations	183,822.79
233	Interior Block Wires	8,579.07
234	Private Branch Exchanges	198,849.65
235	Booths and Special Fittings	14,409.34
230	Station Equipment	723,867.55
241	Exchange Pole Lines	143,344.36
242	Exchange Aerial Cable	623,638.24
243	Exchange Aerial Wire	55,767.87†
244	Exchange Underground Conduit	340,610.05
245	Exchange Underground Cable	732,574.75
246	Exchange Submarine Cable	130.68†
251	Toll Pole Lines	216,738.57
252	Toll Aerial Cable	220,016.00
253	Toll Aerial Wire	76,792.60
254	Toll Underground Conduit	40,719.52
255	Toll Underground Cable	90,625.54
256	Toll Submarine Cable	250.67
261	Office Furniture and Fixtures	47,757.59
262	General Shop Equipment	
263	General Store Equipment	5,574.43
264	General Stable and Garage Equipment	61,652.80
265	General Tools and Implements	49,960.98
260	General Equipment	164,945.80
268	Interest during Construction	85,500.47
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	9,917.32
270	Undistributed Construction Expenditures	9,917.32
280	Unappraised Property Purchased	
104	Construction Work in Progress	517,513.94†
	Total	$6,153,910.40

[† Red in copy.]

[fol. 10330] Company Wide Case—Brett Exhibit No. 5—Continued

Sheet No. 2

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1925

		First six months	Last six months	Year 1925
201	Organization	$	$	$
202	Franchises			
203	Patent Rights			
204	Other Intangible Capital			
200	Intangible Capital			
207	Right of Way	3,870.33†	66,642.29	62,772.58
211	Land	44,406.18	69,276.31	113,682.49
212	Buildings	384,022.52	132,492.14	516,514.66
210	Land and Buildings	428,428.70	201,768.45	630,197.15
221	Central Office Telephone Equipment	1,285,072.02	1,964,470.03	3,249,542.05
222	Other Equipment of Central Offices	52,186.58	53,234.98	105,421.56
220	Central Office Equipment	1,337,258.60	2,017,705.01	3,354,963.61
231	Station Apparatus	207,450.97	211,811.60	419,262.57
232	Station Installations	93,200.59	69,907.87	163,108.46
233	Interior Block Wires	7,404.63	344.59	7,749.22
234	Private Branch Exchanges	87,284.03	187,619.73	274,903.76
235	Booths and Special Fittings	4,227.70	7,627.10	11,854.80
230	Station Equipment	399,567.92	477,310.89	876,878.81
241	Exchange Pole Lines	8,123.45†	171,226.06	163,102.61
242	Exchange Aerial Cable	328,329.37	455,219.24	783,548.61
243	Exchange Aerial Wire	216,081.84†	106,297.63†	322,379.47†
244	Exchange Underground Conduit	218,463.41	397,933.33	616,396.74
245	Exchange Underground Cable	356,259.77	620,429.68	976,689.45
246	Exchange Submarine Cable			
251	Toll Pole Lines	17,781.31	291,328.91	309,110.22
252	Toll Aerial Cable	66,380.11	114,592.32	180,972.43
253	Toll Aerial Wire	31,998.53	518,784.82	550,783.35
254	Toll Underground Conduit	12,919.62†	19,516.37†	32,435.99†
255	Toll Underground Cable	32,345.70	22,591.27	54,936.97
256	Toll Submarine Cable	566.93	1,402.79	1,969.72
261	Office Furniture and Fixtures	38,987.39	29,499.24	68,486.63
262	General Shop Equipment			
263	General Store Equipment	544.87	324.94	869.81
264	General Stable and Garage Equipment	74,261.14	99,494.36	175,755.50

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 2—Continued

		First six months	Last six months	Year 1925
265	General Tools and Implements	28,515.42	33,817.79	$62,333.21
260	General Equipment	142,308.82	163,136.33	305,445.15
268	Interest during Construction	52,519.41	107,700.96	160,220.37
271	Engineering and Superintendence			
272	Law Expenditures during Construction			
273	Taxes during Construction			
274	Miscellaneous Construction Expenditures	241.10	3,757.72†	3,516.62†
270	Undistributed Construction Expenditures	241.10	3,757.72†	3,516.62†
280	Unappraised Property Purchased			
104	Construction Work in Progress	484,382.47	1,270,056.74	1,754,439.21
	Total	$3,655,836.91	$6,768,257.99	$10,424,094.90

[fol. 10331] Sheet No. 3

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1926

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	2,820.55†
211	Land	11,110.89
212	Buildings	1,585,518.03
210	Land and Buildings	1,596,628.92
221	Central Office Telephone Equipment	1,532,372.50
222	Other Equipment of Central Offices	118,701.62
220	Central Office Equipment	1,651,074.12
231	Station Apparatus	291,550.45
232	Station Installations	197,122.30
233	Interior Block Wires	789.26
234	Private Branch Exchanges	674,695.17
235	Booths and Special Fittings	19,899.20
230	Station Equipment	1,184,056.38
241	Exchange Pole Lines	249,787.11
242	Exchange Aerial Cable	871,992.16

† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 3—Continued

243	Exchange Aerial Wire	$258,009.09†
244	Exchange Underground Conduit	830,265.65
245	Exchange Underground Cable	1,007,350.09
246	Exchange Submarine Cable	219.88
251	Toll Pole Lines	147,556.21†
252	Toll Aerial Cable	158,159.64
253	Toll Aerial Wire	78,548.28†
254	Toll Underground Conduit	1,953.54
255	Toll Underground Cable	61,827.31
256	Toll Submarine Cable	.....
261	Office Furniture and Fixtures	105,460.37
262	General Shop Equipment	.....
263	General Store Equipment	1,711.61
264	General Stable and Garage Equipment	81,397.51
265	General Tools and Implements	157,394.30†
260	General Equipment	31,175.19
268	Interest during Construction	318,352.16
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	3,374.16†
270	Undistributed Construction Expenditures	3,374.16†
280	Unappraised Property Purchased	.....
104	Construction Work in Progress	5,562,077.77
	Total	$13,034,611.63

[fol. 10332] Sheet No. 4

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1927

201	Organization	$.....
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	.....
200	Intangible Capital	.....
207	Right of Way	1,647.97
211	Land	163,237.33
212	Buildings	5,764,934.45
210	Land and Buildings	5,928,171.78
221	Central Office Telephone Equipment	4,695,835.65
222	Other Equipment of Central Offices	195,003.48
220	Central Office Equipment	4,890,839.13
231	Station Apparatus	1,981,880.91
232	Station Installations	249,079.41
233	Interior Block Wires	8,966.34
234	Private Branch Exchanges	449,638.71
235	Booths and Special Fittings	52,075.39
230	Station Equipment	2,741,640.76

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 4—Continued

241	Exchange Pole Lines	$221,806.32
242	Exchange Aerial Cable	506,487.58
243	Exchange Aerial Wire	139,910.59†
244	Exchange Underground Conduit	917,616.21
245	Exchange Underground Cable	875,586.12
246	Exchange Submarine Cable	918.38
251	Toll Pole Lines	142,377.88
252	Toll Aerial Cable	120,005.55
253	Toll Aerial Wire	85,787.93
254	Toll Underground Conduit	22,421.38
255	Toll Underground Cable	112,575.93
256	Toll Submarine Cable	1,151.89
261	Office Furniture and Fixtures	253,863.53
262	General Shop Equipment	.....
263	General Store Equipment	2,525.09
264	General Stable and Garage Equipment	64,725.66
265	General Tools and Implements	34,152.88
260	General Equipment	355,267.16
268	Interest During Construction	267,298.38
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	1,529.45
270	Undistributed Construction Expenditures	1,529.45
280	Unappraised Property Purchased	.....
104	Construction Work in Progress	7,609,440.48†
	Total	$9,443,778.73

[fol. 10333] Sheet No. 5

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1928

201	Organization	$.....
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	.....
200	Intangible Capital	.....
207	Right of Way	80,481.00
211	Land	765,892.63
212	Buildings	107,848.04†
210	Land and Buildings	658,044.59
221	Central Office Telephone Equipment	3,059,036.20
222	Other Equipment of Central Offices	140,138.35
220	Central Office Equipment	3,199,174.55
231	Station Apparatus	839,788.12
232	Station Installations	281,110.95
233	Interior Block Wires	8,382.06
234	Private Branch Exchanges	372,069.43
235	Booths and Special Fittings	73,830.89
230	Station Equipment	1,575,181.45

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 5—Continued

241	Exchange Pole Lines	$402,081.43
242	Exchange Aerial Cable	681,101.51
243	Exchange Aerial Wire	21,091.79
244	Exchange Underground Conduit	952,271.57
245	Exchange Underground Cable	1,090,238.00
246	Exchange Submarine Cable	
251	Toll Pole Lines	353,169.70
252	Toll Aerial Cable	885,162.78
253	Toll Aerial Wire	210,190.64
254	Toll Underground Conduit	73,954.93
255	Toll Underground Cable	294,992.16
256	Toll Submarine Cable	730.00
261	Office Furniture and Fixtures	288,349.06
262	General Shop Equipment	
263	General Store Equipment	2,824.83
264	General Stable and Garage Equipment	129,175.26
265	General Tools and Implements	62,494.58
260	General Equipment	482,843.73
268	Interest during Construction	102,919.80
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	212.10†
270	Undistributed Construction Expenditures	212.10†
280	Unappraised Property Purchased	
104	Construction Work in Progress	307,266.26†
	Total	$10,736,151.27

[fol. 10334]

Sheet No. 6

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1929

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	78,604.27
211	Land	768,559.23
212	Buildings	2,812,560.38
210	Land and Buildings	3,581,119.61
221	Central Office Telephone Equipment	2,562,646.23
222	Other Equipment of Central Offices	108,211.06†
220	Central Office Equipment	2,454,435.17
231	Station Apparatus	1,117,342.28
232	Station Installations	353,709.56
233	Interior Block Wires	8,013.32
234	Private Branch Exchanges	375,627.85
235	Booths and Special Fittings	119,411.94
230	Station Equipment	1,974,104.95

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 6—Continued

241	Exchange Pole Lines	$636,329.10
242	Exchange Aerial Cable	1,049,266.06
243	Exchange Aerial Wire	426,662.11
244	Exchange Underground Conduit	1,165,118.37
245	Exchange Underground Cable	1,472,548.46
246	Exchange Submarine Cable	21,798.83
251	Toll Pole Lines	116,717.10†
252	Toll Aerial Cable	681,078.71
253	Toll Aerial Wire	250,548.21†
254	Toll Underground Conduit	325,132.38
255	Toll Underground Cable	438,756.58
256	Toll Submarine Cable	3,632.38
261	Office Furniture and Fixtures	243,975.85
262	General Shop Equipment	.....
263	General Store Equipment	4,082.60
264	General Stable and Garage Equipment	102,866.38
265	General Tools and Implements	101,475.04
260	General Equipment	452,399.87
268	Interest during Construction	193,950.60
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	7,224.25
270	Undistributed Construction Expenditures	7,224.25
280	Unappraised Property Purchased	.....
104	Construction Work in Progress	3,963,459.16
	Total	$18,558,355.55

[fol. 10335]

Sheet No. 7

Net Additions to Fixed Capital and Construction Work In Progress, Year Ending December 31, 1930

201	Organization	$.....
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	.....
200	Intangible Capital	.....
207	Right of Way	133,458.01
211	Land	561,745.19†
212	Buildings	2,157,723.96
210	Land and Buildings	1,595,978.77
221	Central Office Telephone Equipment	4,432,949.45
222	Other Equipment of Central Offices	53,516.91
220	Central Office Equipment	4,486,466.36
231	Station Apparatus	509,196.93
232	Station Installations	71,531.68
233	Interior Block Wires	7,181.59
234	Private Branch Exchanges	404,191.46
235	Booths and Special Fittings	114,368.10
230	Station Equipment	1,106,469.76

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 7—Continued

241	Exchange Pole Lines	$403,338.67
242	Exchange Aerial Cable	471,516.86
243	Exchange Aerial Wire	103,156.12†
244	Exchange Underground Conduit	1,306,480.71
245	Exchange Underground Cable	1,941,892.59
246	Exchange Submarine Cable	29,960.15
251	Toll Pole Lines	168,675.56†
252	Toll Aerial Cable	394,583.56
253	Toll Aerial Wire	237,500.41
254	Toll Underground Conduit	797,508.50
255	Toll Underground Cable	1,349,308.52
256	Toll Submarine Cable	9,400.20
261	Office Furniture and Fixtures	131,194.79
262	General Shop Equipment	
263	General Store Equipment	6,992.94†
264	General Stable and Garage Equipment	142,527.61†
265	General Tools and Implements	96,292.21†
260	General Equipment	114,617.97†
268	Interest during Construction	276,498.80
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	1,934.25
270	Undistributed Construction Expenditures	1,934.25
280	Unappraised Property Purchased	
104	Construction Work in Progress	2,007,558.24†
	Total	$11,673,287.41

[fol. 10336] COMPANY WIDE CASE—BRETT EXHIBIT NO. 6

The Ohio Bell Telephone Company

Reserve for Accrued Depreciation and Amortization of Intangible Capital and Its Relation to Total Fixed Capital for the Years 1924–1930, Inclusive

As of June 30 year	Reserve for accrued depreciation and amortization of intangible capital	Total fixed capital	Percentage ((b) ÷ (c))
(a)	(b)	(c)	(d)
1924	11,407,710.25	92,486,348.53	12.33%
1925	12,560,502.79	98,712,029.85	12.72%
1926	12,062,767.77	108,347,405.68	11.13%
1927	11,808,682.23	120,846,286.33	9.77%
1928	12,441,734.37	132,975,578.05	9.36%
1929	14,738,613.25	145,306,101.22	10.14%
1930	17,377,781.58	163,560,459.50	10.62%

[fol. 10337] COMPANY WIDE CASE—BRETT EXHIBIT NO. 7

The Ohio Bell Telephone Company

Property, Net Income and Rate of Return Three Months Ending March 31, 1931

1. Total Property (Average Book Cost for the Three Months Ending March 31, 1931)	$177,242,353.76
Revenues:	
2. Telephone Operating Revenues	$10,783,958.03
3. Net Non-Operating Revenues	8,423.54

[†Red in copy.]

Company Wide Case—Brett Exhibit No. 7—Continued

4.	Total Revenues	$10,792,381.57
	Telephone Operating Expenses and Deductions:	
5.	Total Maintenance	$4,083,620.16
6.	Traffic Expenses	1,848,770.33
7.	Commercial Expenses	886,093.99
8.	General and Miscellaneous Expenses	490,881.13
9.	Uncollectible Operating Revenues	127,530.00
10.	Taxes Assignable to Operations	999,871.77
11.	Rent Deductions	233,715.68
12.	Amortization of Landed Capital	13,273.27
13.	Total Telephone Operating Expenses and Deductions	$8,683,756.33
14.	Net Income (Line 4–Line 13)	$2,108,625.24
15.	Rate of Return—Annual Basis (Line 14 ÷ Line 1)	4.76%

[fol. 10338] COMPANY WIDE CASE—BRETT EXHIBIT No. 8

Sheet No. 1

The Ohio Bell Telephone Company

Fixed Capital (Book Cost) as of December 31, 1921

201	Organization	$245,606.22
202	Franchises	1,716.20
203	Patent Rights	
204	Other Intangible Capital	289,752.25
200	Intangible Capital	537,074.67
207	Right of Way	1,230,[illegible]8.14
211	Land	2,231,698.76
212	Buildings	5,850,947.19
210	Land and Buildings	8,082,645.95
221	Central Office Telephone Equipment	11,200,033.20
222	Other Equipment of Central Offices	480,418.80
220	Central Office Equipment	11,680,452.00
231	Station Apparatus	4,965,779.47
232	Station Installations	2,632,664.56
233	Interior Block Wires	68,247.48
234	Private Branch Exchanges	2,742,944.24
235	Booths and Special Fittings	99,632.27
230	Station Equipment	10,509,268.02
241	Exchange Pole Lines	7,209,449.17
242	Exchange Aerial Cable	7,531,035.24
243	Exchange Aerial Wire	5,719,325.56
244	Exchange Underground Conduit	7,439,946.22
245	Exchange Underground Cable	9,575,729.71
246	Exchange Submarine Cable	12,720.85
251	Toll Pole Lines	5,589,813.97
252	Toll Aerial Cable	281,117.52
253	Toll Aerial Wire	4,309,880.23
254	Toll Underground Conduit	10,237.38
255	Toll Underground Cable	281,877.89
256	Toll Submarine Cable	9,688.08
261	Office Furniture and Fixtures	411,742.99
262	General Shop Equipment	7,093.28
263	General Store Equipment	17,878.32

[†Red in copy.]

Company Wide Case—Brett Exhibit No. 8—Sheet No. 1—Continued

264	General Stable and Garage Equipment	413,914.24
265	General Tools and Implements	220,970.99
260	General Equipment	1,071,599.82
268	Interest during Construction	300,035.04
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	9,069.69†
270	Undistributed Construction Expenditures	9,069.69†
280	Unappraised Property Purchased	
	Total	81,373,585.77

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10339] Sheet No. 2

Fixed Capital (Book Cost) as of December 31, 1922

201	Organization	$195,795.27
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	323,084.83
200	Intangible Capital	518,880.10
207	Right of Way	1,274,108.71
211	Land	2,260,564.96
212	Buildings	6,138,021.40
210	Land and Buildings	8,398,586.36
221	Central Office Telephone Equipment	12,326,778.87
222	Other Equipment of Central Offices	539,911.40
220	Central Office Equipment	12,866,690.27
231	Station Apparatus	5,204,406.53
232	Station Installations	2,773,566.78
233	Interior Block Wires	75,435.14
234	Private Branch Exchanges	2,849,047.12
235	Booths and Special Fittings	101,406.42
230	Station Equipment	11,003,861.99
241	Exchange Pole Lines	7,723,416.52
242	Exchange Aerial Cable	8,053,181.28
243	Exchange Aerial Wire	5,994,740.53
244	Exchange Underground Conduit	7,628,377.10
245	Exchange Underground Cable	10,012,555.22
246	Exchange Submarine Cable	12,720.85
251	Toll Pole Lines	5,815,300.98
252	Toll Aerial Cable	311,319.94
253	Toll Aerial Wire	4,362,299.85
254	Toll Underground Conduit	9,688.09

[†Red in copy.]

Company Wide Case—Brett Exhibit No. 8—Sheet No. 2—Continued

255	Toll Underground Cable	$326,460.16
256	Toll Submarine Cable	9,688.08
261	Office Furniture and Fixtures	524,316.89
262	General Shop Equipment	
263	General Store Equipment	19,079.91
264	General Stable and Garage Equipment	412,720.70
265	General Tools and Implements	227,956.42
260	General Equipment	1,234,073.92
268	Interest during Construction	379,638.28
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	
270	Undistributed Construction Expenditures	
280	Unappraised Property Purchased	120,957.25
	Total	$86,056,545.48

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10340]

Sheet No. 3

Fixed Capital (Book Cost) as of December 31, 1923

201	Organization	$195,797.92
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,167.40
207	Right of Way	1,247,897.75
211	Land	2,580,881.85
212	Buildings	6,022,176.15
210	Land and Buildings	8,603,058.00
221	Central Office Telephone Equipment	13,058,808.16
222	Other Equipment of Central Offices	627,740.52
220	Central Office Equipment	13,686,548.68
231	Station Apparatus	5,508,953.63
232	Station Installations	2,948,623.45
233	Interior Block Wires	89,086.53
234	Private Branch Exchanges	3,165,796.68
235	Booths and Special Fittings	102,796.60
230	Station Equipment	11,815,256.89
241	Exchange Pole Lines	7,999,667.43
242	Exchange Aerial Cable	8,594,478.14
243	Exchange Aerial Wire	6,118,266.55
244	Exchange Underground Conduit	7,895,221.48

Company Wide Case—Brett Exhibit No. 8—Sheet No. 3—Continued

245	Exchange Underground Cable	$10,690,322.85
246	Exchange Submarine Cable	12,968.00
251	Toll Pole Lines	4,854,965.09
252	Toll Aerial Cable	421,462.30
253	Toll Aerial Wire	4,081,834.12
254	Toll Underground Conduit	14,554.54
255	Toll Underground Cable	354,831.69
256	Toll Submarine Cable	9,362.64
261	Office Furniture and Fixtures	592,971.04
262	General Shop Equipment	
263	General Store Equipment	23,346.43
264	General Stable and Garage Equipment	488,703.38
265	General Tools and Implements	356,885.19
260	General Equipment	1,461,906.04
268	Interest during Construction	477,734.61
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	2,646.87
270	Undistributed Construction Expenditures	2,646.87
280	Unappraised property purchased	
	Total	$88,869,151.07

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies
3. Monthly Average of Telephone Operating Revenues.

[fol. 10341] Sheet No. 4

Fixed Capital (Book Cost) as of December 31, 1924

201	Organization	$195,799.12
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,246,904.38
211	Land	2,648,999.94
212	Buildings	6,157,865.34
210	Land and Buildings	8,806,865.28
221	Central Office Telephone Equipment	16,032,043.16
222	Other Equipment of Central Offices	709,471.86
220	Central Office Equipment	16,741,515.02
231	Station Apparatus	5,827,160.33
232	Station Installations	3,132,446.24
233	Interior Block Wires	97,665.60
234	Private Branch Exchanges	3,364,646.33
235	Booths and Special Fittings	117,205.94
230	Station Equipment	12,539,124.44

Company Wide Case—Brett Exhibit No. 8—Sheet No. 4—Continued

241	Exchange Pole Lines	8,143,011.79
242	Exchange Aerial Cable	9,218,116.38
243	Exchange Aerial Wire	6,062,498.68
244	Exchange Underground Conduit	8,235,831.53
245	Exchange Underground Cable	11,422,897.60
246	Exchange Submarine Cable	12,837.32
251	Toll Pole Lines	5,071,703.66
252	Toll Aerial Cable	641,478.30
253	Toll Aerial Wire	4,158,626.72
254	Toll Underground Conduit	55,274.06
255	Toll Underground Cable	445,457.23
256	Toll Submarine Cable	9,613.31
261	Office Furniture and Fixtures	640,728.63
262	General Shop Equipment	
263	General Store Equipment	28,920.86
264	General Stable and Garage Equipment	550,356.18
265	General Tools and Implements	406,846.17
260	General Equipment	1,626,851.84
268	Interest during Construction	563,235.08
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	12,564.19
270	Undistributed Construction Expenditures	12,564.19
280	Unappraised Property Purchased	
	Total	$95,540,575.41

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10342] Sheet No. 5

Fixed Capital (Book Cost) as of June 30, 1925

201	Organization	$195,799.12
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,243,034.05
211	Land	2,693,406.12
212	Buildings	6,541,887.86
210	Land and Buildings	9,235,293.98
221	Central Office Telephone Equipment	17,317,115.18
222	Other Equipment of Central Offices	761,658.44
220	Central Office Equipment	18,078,773.62
231	Station Apparatus	6,034,611.30
232	Station Installations	3,225,646.83

Company Wide Case—Brett Exhibit No. 8—Sheet No. 5—Continued

233	Interior Block Wires	105,070.23
234	Private Branch Exchanges	3,451,930.36
235	Booths and Special Fittings	121,433.64
230	Station Equipment	12,938,692.36
241	Exchange Pole Lines	8,134,888.34
242	Exchange Aerial Cable	9,546,445.75
243	Exchange Aerial Wire	5,846,416.84
244	Exchange Underground Conduit	8,454,294.94
245	Exchange Underground Cable	11,779,157.37
246	Exchange Submarine Cable	12,837.32
251	Toll Pole Lines	5,089,484.97
252	Toll Aerial Cable	707,858.41
253	Toll Aerial Wire	4,190,625.25
254	Toll Underground Conduit	42,354.44
255	Toll Underground Cable	477,802.93
256	Toll Submarine Cable	10,180.24
261	Office Furniture and Fixtures	679,716.02
262	General Shop Equipment	.....
263	General Store Equipment	29,465.73
264	General Stable and Garage Equipment	624,617.32
265	General Tools and Implements	435,361.59
260	General Equipment	1,769,160.66
268	Interest during Construction	615,754.49
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	12,805.29
270	Undistributed Construction Expenditures	12,805.29
280	Unappraised Property Purchased	.....
	Total	$98,712,029.85

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10343] Sheet No. 6

Fixed Capital (Book Cost) as of December 31, 1925

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,309,676.96
211	Land	2,762,682.43
212	Buildings	6,674,380.00
210	Land and Buildings	9,437,062.43
221	Central Office Telephone Equipment	19,281,585.21
222	Other Equipment of Central Offices	814,893.42
220	Central Office Equipment	20,096,478.63

Company Wide Case—Brett Exhibit No. 8—Sheet No. 6—Continued

231	Station Apparatus	$6,246,422.90
232	Station Installations	3,295,554.70
233	Interior Block Wires	105,414.82
234	Private Branch Exchanges	3,639,550.09
235	Booths and Special Fittings	129,060.74
230	Station Equipment	13,416,003.25
241	Exchange Pole Lines	8,306,114.40
242	Exchange Aerial Cable	10,001,664.99
243	Exchange Aerial Wire	5,740,119.21
244	Exchange Underground Conduit	8,852,228.27
245	Exchange Underground Cable	12,399,587.05
246	Exchange Submarine Cable	12,837.32
251	Toll Pole Lines	5,380,813.88
252	Toll Aerial Cable	822,450.73
253	Toll Aerial Wire	4,709,410.07
254	Toll Underground Conduit	22,838.07
255	Toll Underground Cable	500,394.20
256	Toll Submarine Cable	11,583.03
261	Office Furniture and Fixtures	709,215.26
262	General Shop Equipment	.....
263	General Store Equipment	29,790.67
264	General Stable and Garage Equipment	724,111.68
265	General Tools and Implements	469,179.38
260	General Equipment	1,932,296.99
268	Interest During Construction	723,455.45
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	9,047.57
270	Undistributed Construction Expenditures	9,047.57
280	Unappraised Property Purchased	.....
	Total	$104,210,231.10

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10344]

Sheet No. 7

Fixed Capital (Book Cost) as of December 31, 1926

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,306,856.41
211	Land	2,773,793.32
212	Buildings	8,259,898.03
210	Land and Buildings	11,033,691.35

Company Wide Case—Brett Exhibit No. 8—Sheet No. 7—Continued

221	Central Office Telephone Equipment	$20,813,957.71
222	Other Equipment of Central Offices	933,595.04
220	Central Office Equipment	21,747,552.75
231	Station Apparatus	6,537,973.35
232	Station Installations	3,492,677.00
233	Interior Block Wires	106,204.08
234	Private Branch Exchanges	4,314,245.26
235	Booths and Special Fittings	148,959.94
230	Station Equipment	14,600,059.63
241	Exchange Pole Lines	8,555,901.51
242	Exchange Aerial Cable	10,873,657.15
243	Exchange Aerial Wire	5,482,110.12
244	Exchange Underground Conduit	9,682,493.92
245	Exchange Underground Cable	13,406,937.14
246	Exchange Submarine Cable	13,057.20
251	Toll Pole Lines	5,233,257.67
252	Toll Aerial Cable	980,610.37
253	Toll Aerial Wire	4,630,861.79
254	Toll Underground Conduit	24,791.61
255	Toll Underground Cable	562,221.51
256	Toll Submarine Cable	11,583.03
261	Office Furniture and Fixtures	814,675.63
262	General Shop Equipment	.....
263	General Store Equipment	31,502.28
264	General Stable and Garage Equipment	805,509.19
265	General Tools and Implements	311,785.08
260	General Equipment	1,963,472.18
268	Interest during Construction	1,041,807.61
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	5,673.41
270	Undistributed Construction Expenditures	5,673.41
280	Unappraised Property Purchased	.....
	Total	$111,682,764.96

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10345] Sheet No. 8

Fixed Capital (Book Cost) as of December 31, 1927

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,308,504.38

Company Wide Case—Brett Exhibit No. 8—Sheet No. 8—Continued

211	Land	$2,937,030.65
212	Buildings	14,024,832.48
210	Land and Buildings	16,961,863.13
221	Central Office Telephone Equipment	25,509,793.36
222	Other Equipment of Central Offices	1,128,598.52
220	Central Office Equipment	26,638,391.88
231	Station Apparatus	8,519,854.26
232	Station Installations	3,741,756.41
233	Interior Block Wires	115,170.42
234	Private Branch Exchanges	4,763,883.97
235	Booths and Special Fittings	201,035.33
230	Station Equipment	17,341,700.39
241	Exchange Pole Lines	8,777,707.83
242	Exchange Aerial Cable	11,380,144.73
243	Exchange Aerial Wire	5,342,199.53
244	Exchange Underground Conduit	10,600,110.13
245	Exchange Underground Cable	14,282,523.26
246	Exchange Submarine Cable	13,975.58
251	Toll Pole Lines	5,375,635.55
252	Toll Aerial Cable	1,100,615.92
253	Toll Aerial Wire	4,716,649.72
254	Toll Underground Conduit	47,212.99
255	Toll Underground Cable	674,797.44
256	Toll Submarine Cable	12,734.92
261	Office Furniture and Fixtures	1,068,539.16
262	General Shop Equipment	.....
263	General Store Equipment	34,027.37
264	General Stable and Garage Equipment	870,234.85
265	General Tools and Implements	345,937.96
260	General Equipment	2,318,739.34
268	Interest during Construction	1,309,105.99
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	7,202.86
270	Undistributed Construction Expenditures	7,202.86
280	Unappraised Property Purchased	.....
	Total	$128,735,984.17

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10346] Sheet No. 9

Fixed Capital (Book Cost) as of December 31, 1928

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60

Company Wide Case—Brett Exhibit No. 8—Sheet No. 9—Continued

207	Right of Way	$1,388,985.38
211	Land	3,702,923.28
212	Buildings	13,916,984.44
210	Land and Buildings	17,619,907.72
221	Central Office Telephone Equipment	28,568,829.56
222	Other Equipment of Central Offices	1,268,736.87
220	Central Office Equipment	29,837,566.43
231	Station Apparatus	9,359,642.38
232	Station Installations	4,022,867.36
233	Interior Block Wires	123,552.48
234	Private Branch Exchanges	5,135,953.40
235	Booths and Special Fittings	274,866.22
230	Station Equipment	18,916,881.84
241	Exchange Pole Lines	9,179,789.26
242	Exchange Aerial Cable	12,061,246.24
243	Exchange Aerial Wire	5,363,291.32
244	Exchange Underground Conduit	11,552,381.70
245	Exchange Underground Cable	15,372,761.26
246	Exchange Submarine Cable	13,975.58
251	Toll Pole Lines	5,728,805.25
252	Toll Aerial Cable	1,965,778.70
253	Toll Aerial Wire	4,926,840.36
254	Toll Underground Conduit	121,167.92
255	Toll Underground Cable	969,789.60
256	Toll Submarine Cable	13,464.92
261	Office Furniture and Fixtures	1,356,888.22
262	General Shop Equipment	.....
263	General Store Equipment	36,852.20
264	General Stable and Garage Equipment	999,410.11
265	General Tools and Implements	408,432.54
260	General Equipment	2,801,583.07
268	Interest during Construction	1,412,025.79
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	6,990.76
270	Undistributed Construction Expenditures	6,990.76
280	Unappraised Property Purchased	.....
	Total	$139,779,401.70

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10347] Sheet No. 10

Fixed Capital (Book Cost) as of December 31, 1929

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48

Company Wide Case—Brett Exhibit No. 8—Sheet No. 10—Continued

200	Intangible Capital	$526,168.60
207	Right of Way	1,467,589.65
211	Land	4,471,482.51
212	Buildings	16,729,544.82
210	Land and Buildings	21,201,027.33
221	Central Office Telephone Equipment	31,131,475.79
222	Other Equipment of Central Offices	1,160,525.81
220	Central Office Equipment	32,292,001.60
231	Station Apparatus	10,476,984.66
232	Station Installations	4,376,576.92
233	Interior Block Wires	131,565.80
234	Private Branch Exchanges	5,511,581.25
235	Booths and Special Fittings	394,278.16
230	Station Equipment	20,890,986.79
241	Exchange Pole Lines	9,816,118.36
242	Exchange Aerial Cable	13,110,512.30
243	Exchange Aerial Wire	5,789,953.43
244	Exchange Underground Conduit	12,717,500.07
245	Exchange Underground Cable	16,845,309.72
246	Exchange Submarine Cable	35,774.41
251	Toll Pole Lines	5,612,088.15
252	Toll Aerial Cable	2,646,857.41
253	Toll Aerial Wire	4,676,292.15
254	Toll Underground Conduit	446,300.30
255	Toll Underground Cable	1,408,546.18
256	Toll Submarine Cable	17,097.30
261	Office Furniture and Fixtures	1,600,864.07
262	General Shop Equipment	.....
263	General Store Equipment	40,934.80
264	General Stable and Garage Equipment	1,102,276.49
265	General Tools and Implements	509,907.58
260	General Equipment	3,253,982.94
268	Interest During Construction	1,605,976.39
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	14,215.01
270	Undistributed Construction Expenditures	14,215.01
280	Unappraised Property Purchased	.....
	Total	$154,374,298.09

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10348] Company Wide Case—Brett Exhibit No. 8—Continued

Sheet No. 11

Fixed Capital (Book Cost) as of December 31, 1930

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,601,047.66
211	Land	3,909,737.32
212	Buildings	18,887,268.78
210	Land and Buildings	22,797,006.10
221	Central Office Telephone Equipment	35,564,425.24
222	Other Equipment of Central Offices	1,214,042.72
220	Central Office Equipment	36,778,467.96
231	Station Apparatus	10,986,181.59
232	Station Installations	4,448,108.60
233	Interior Block Wires	138,747.39
234	Private Branch Exchanges	5,915,772.71
235	Booths and Special Fittings	508,646.26
230	Station Equipment	21,997,456.55
241	Exchange Pole Lines	10,219,457.08
242	Exchange Aerial Cable	13,582,029.16
243	Exchange Aerial Wire	5,686,797.31
244	Exchange Underground Conduit	14,023,980.78
245	Exchange Underground Cable	18,787,202.31
246	Exchange Submarine Cable	65,734.56
251	Toll Pole Lines	5,443,412.59
252	Toll Aerial Cable	3,041,440.97
253	Toll Aerial Wire	4,438,791.74
254	Toll Underground Conduit	1,243,808.80
255	Toll Underground Cable	2,757,854.70
256	Toll Submarine Cable	26,497.50
261	Office Furniture and Fixtures	1,732,058.86
262	General Shop Equipment	.....
263	General Store Equipment	33,941.86
264	General Stable and Garage Equipment	959,748.88
265	General Tools and Implements	413,615.37
260	General Equipment	3,139,364.97
268	Interest During Construction	1,882,475.19
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	16,149.26
270	Undistributed Construction Expenditures	16,149.26
280	Unappraised Property Purchased	.....
	Total	$168,055,143.74

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10349] Company Wide Case—Brett Exhibit No. 8—Continued

Sheet No. 12

Fixed Capital (Book Cost) as of December 31, 1931

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,631,245.64
211	Land	3,870,159.46
212	Buildings	18,924,490.95
210	Land and Buildings	22,794,650.41
221	Central Office Telephone Equipment	38,097,124.60
222	Other Equipment of Central Offices	1,166,329.47
220	Central Office Equipment	39,263,454.07
231	Station Apparatus	11,272,633.34
232	Station Installations	4,477,439.38
233	Interior Block Wires	146,517.27
234	Private Branch Exchanges	6,110,677.05
235	Booths and Special Fittings	597,438.26
230	Station Equipment	22,604,705.30
241	Exchange Pole Lines	10,364,886.75
242	Exchange Aerial Cable	13,709,749.04
243	Exchange Aerial Wire	5,491,348.52
244	Exchange Underground Conduit	14,281,134.98
245	Exchange Underground Cable	19,088,320.95
246	Exchange Submarine Cable	73,265.57
251	Toll Pole Lines	5,271,116.48
252	Toll Aerial Cable	3,244,420.41
253	Toll Aerial Wire	4,177,171.51
254	Toll Underground Conduit	1,310,333.09
255	Toll Underground Cable	2,970,684.65
256	Toll Submarine Cable	29,105.21
261	Office Furniture and Fixtures	1,764,310.27
262	General Shop Equipment	.....
263	General Store Equipment	32,031.25
264	General Stable and Garage Equipment	838,285.29
265	General Tools and Implements	360,147.64
260	General Equipment	2,994,774.45
268	Interest During Construction	1,980,151.12
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	15,117.07
270	Undistributed Construction Expenditures	15,117.07
280	Unappraised Property Purchased	.....
	Total	$171,821,803.82

NOTE.—This Statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10350] Company Wide Case—Brett Exhibit No. 8—Continued

Sheet No. 13

Fixed Capital (Book Cost) as of October 31, 1932

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,662,623.58
211	Land	3,821,269.97
212	Buildings	18,668,682.68
210	Land and Buildings	22,489,952.65
221	Central Office Telephone Equipment	38,231,149.11
222	Other Equipment of Central Offices	1,162,118.92
220	Central Office Equipment	39,393,268.03
231	Station Apparatus	10,467,606.18
232	Station Installations	4,169,917.76
233	Interior Block Wires	144,921.37
234	Private Branch Exchanges	5,847,702.98
235	Booths and Special Fittings	631,280.45
230	Station Equipment	21,261,428.74
241	Exchange Pole Lines	10,305,582.95
242	Exchange Aerial Cable	13,775,995.29
243	Exchange Aerial Wire	5,095,639.06
244	Exchange Underground Conduit	14,314,767.90
245	Exchange Underground Cable	19,242,097.29
246	Exchange Submarine Cable	73,265.57
251	Toll Pole Lines	5,164,886.29
252	Toll Aerial Cable	3,194,873.74
253	Toll Aerial Wire	3,930,956.54
254	Toll Underground Conduit	1,315,295.87
255	Toll Underground Cable	3,082,988.31
256	Toll Submarine Cable	29,105.21
261	Office Furniture and Fixtures	1,771,173.39
262	General Shop Equipment	.....
263	General Store Equipment	30,216.56
264	General Stable and Garage Equipment	730,419.49
265	General Tools and Implements	335,868.02
260	General Equipment	2,867,677.46
268	Interest during Construction	2,032,925.56
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	15,038.46
270	Undistributed Construction Expenditures	15,038.46
280	Unappraised Property Purchased	.....
	Total	$169,774,537.10

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10351]

COMPANY WIDE CASE—BRIEF EXHIBIT No. 9

Sheet No. 1

Method Used and Calculations Made, by Commission in Arriving at Apportionments, with Changes Resulting in Commission's Calculations if There Is Excluded from Bonded Revenue, Exchange Service Revenues in Exchanges Where No Increased Rates Were Collected Under Bond for 1925 and 1926:

	Year 1925	Year 1926
1. Total Exchange Service Revenues for Exchanges in which any increase in rates were collected under bond during the year.	$18,449,365.14	$23,663,276.13
2. Total Exchange Service Revenues for Entire Company	24,554,399.53	26,628,406.79
3. Percentage relation item 1 is to item 2 (item 1 + item 2)	75.136698%	88.864784%
4. Excess Earnings found by Commission for year	1,822,647.00	2,041,483.00
5. Excess Earnings found by Commission considered as allocable to Bonded Cases (item 4 + item 3)	1,369,477.00	1,814,159.00
6. Amount of Exchange Service Revenues from increases in rates collected under bond	1,137,195.00	1,637,314.00
7. Amount of Excess Earnings found by Commission (item 5) considered as allocable to increases in toll rates collected under bond (item 5 − item 6)	232,282.00	176,845.00
8. Total Excess Earnings found by Commission considered as allocable to other than bonded cases (item 4 − item 5)	453,170.00	227,324.00

Year	Toll refund ordered	Maximum toll refunds on Commission's theory	Decrease
1925	$510,142.00	$232,282.00	$277,860.00
1926	234,399.00	176,845.00	57,554.00
Total	$744,541.00	$409,127.00	$335,414.00

[fol. 10352]

Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 2

Method Used and Calculations Made by Commission in Arriving at Apportionments

	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Year 1932
1. Total Exchange Service Revenues for Exchanges in which any increases in rates were collected under bond during the year	$26,273,242.06	$28,027,276.83	$30,719,328.43	$31,539,782.21	$30,870,850.35	$27,478,059.44
2. Total Exchange Service Revenues for Entire Company	28,617,757.15	30,447,906.48	33,431,681.70	34,422,891.85	33,722,537.44	30,038,321.11
3. Percentage relation item 1 is to item 2 (item 1 + item 2)	91.807481%	92.049931%	91.886878%	91.624441%	91.543676%	91.476682%
4. Excess Earnings found by Commission for year	1,986,610.00	1,923,301.00	1,463,347.00	1,481,689.00	1,659,760.00	908,335.00
5. Excess Earnings found by Commission considered as allocable to Bonded Cases (item 4 × item 3)	1,823,857.00	1,772,238.00	1,344,624.00	1,357,589.00	1,519,405.00	830,915.00
6. Amount of Exchange Service Revenues from increases in rates collected under bond	1,907,983.00	2,002,061.00	2,145,355.00	2,185,156.00	2,079,578.00	1,793,032.00
7. Amount of Excess Earnings found by Commission considered as allocable to exchange bonded cases	1,823,857.00	1,772,238.00	1,344,624.00	1,357,589.00	1,519,405.00	830,915.00

[fol. 10353]

Sheet No. 3

The Toll Refunds Ordered July 5, 1934, as Modified in Sheet No. 1 of This Exhibit Were Equal to the Following Percentages of Revenues in the Toll System for the Years 1925, 1926 and 1927:

	Year 1925	Year 1926	Year 1927
1. Intrastate Message Toll Revenue	$5,147,352.84	$5,863,775.04	$6,204,824.87
2. Refunds ordered for Toll	232,282.00	176,845.00	.....
3. Percentage—Refunds of Revenue (2 + 1)	4.51%	3.02%	.....

[fol. 10354]

Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 4

Recalculations of Refunds on Commission's Theory

	Year 1925				Year 1926			
	Exchange service revenues	Apportionment of excess earnings 6.1638706%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.9192194%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$1,326,415.64	$81,759	$142,887	$81,759	$1,456,950.84	$100,810	$148,320	$100,810
Alton	1,542.58	95	341	95	1,649.79	114	357	114
Bridgeport, Bel., M. F.	186,262.10	11,481	10,496	10,496	204,081.72	14,121	30,850	14,121
Canfield	10,341.87	638	455	455	12,369.58	856	2,666	856
Canton	.....	.....	.....	.....	.....	.....	.....	.....
Cleveland	10,569,289.22	651,477	86,717	86,717	11,382,794.87	787,600	92,976	92,976
Columbus	.....	.....	.....	.....	3,135,691.93	216,965	374,673	216,965
Coshocton	.....	.....	.....	.....	70,795.97	4,899	2,229	2,229
Dayton	1,453,089.49	89,567	268,119	89,567	1,567,766.82	108,477	280,943	108,477
Dublin	4,093.95	252	943	252	4,107.14	284	947	284
E. Palestine	22,189.37	1,568	3,551	1,368	22,771.73	1,576	3,542	1,576
Gahanna	4,280.25	264	1,280	264	4,133.46	286	1,168	286
Galloway	2,895.87	178	787	178	2,768.00	192	722	192
Girard	29,581.60	1,823	1,917	1,823	31,462.78	2,177	2,020	2,020
Groveport	6,906.44	426	2,012	426	6,770.26	468	1,798	468
Harrisburg	7,025.00	433	1,690	433	6,970.24	482	1,627	482
Hilliards	4,853.87	299	1,072	299	4,843.64	335	1,073	335
Kent	48,617.73	2,997	4,753	2,997	59,741.68	4,134	14,724	4,134
Lancaster	119,167.52	7,345	13,626	7,345	123,595.53	8,552	14,115	8,552
Lockbourne	2,393.47	148	721	148	2,230.60	154	627	154
London	.....	.....	.....	.....	44,184.69	3,057	493	493
Marietta	144,177.83	8,887	19,753	8,887	151,000.25	10,448	19,946	10,448
Massillon	179,422.80	11,059	39,540	11,059	186,303.93	12,891	41,322	12,891
Mentor	.....	.....	.....	.....	.....	.....	162	162

6345

Company Wide Case—Brett Exhibit No. 9—Sheet No. 4—Continued

	Year 1925				Year 1926			
	Exchange service revenues	Apportionment of excess earnings 6.1638706%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.9192194%	Amount collected under bond	Maximum refund on commission's theory
Middletown	$187,400.20	$11,551	$43,933	$11,551	$199,009.94	$13,770	45,694	$13,770
New Albany	4,238.18	261	1,013	261	4,168.84	288	981	288
Niles	70,723.74	4,359	6,119	4,359	72,678.58	5,029	6,000	5,029
Osborn	5,978.61	369	123	123	6,287.31	435	492	435
Pickerington	3,705.45	228	879	228	3,695.94	256	853	256
Piqua	92.153.92	5,680	12,110	5,680	94,757.56	6,556	12,111	6,556
Reynoldsburg	6,615.69	408	1,678	408	6,667.20	461	1,644	461
Ripley	10,902.79	672	888	672	11,167.14	773	915	773
Sedalia	.....	.....	.....	.....	3,611.29	250	32	32
So. Charleston	10,808.76	666	934	666	10,808.32	748	935	748
So. Solon	2,309.30	142	220	142	2,267.98	157	199	157
Springfield	.....	.....	.....	.....	491,835.02	34,031	39,723	34,031
Steubenville	217,568.80	13,411	22,014	13,411	229,159.91	15,856	22,963	15,856
Toledo	2,516,730.86	155,128	261,624	155,128	2,679,277.23	185,385	270,064	185,385
Toronto	22,750.93	1,402	2,182	1,402	23,947.32	1,657	2,297	1,657
Washington C. H.	.....	.....	.....	.....	87,771.97	6,073	2,040	2,040
Worthington	14,321.33	883	5,307	883	13,536.29	937	5,184	937
Youngstown	1,160,609.98	71,539	177,511	71,539	1,239,642.84	85,774	187,887	85,774
Total	$18,449,365.14	$1,137,195	$1,137,195	$571,021	$23,663,276.13	$1,637,314	$1,637,314	$933,210

	Year 1927				Year 1928			
	Exchange service revenues	Apportionment of excess earnings 6.9418802%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.3232615%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$1,633,265.07	$113,379	$159,519	$113,379	$1,864,981.33	$117,928	$174,911	$117,928
Alton	1,784.61	124	389	124	1,812.64	115	393	115
Bridgeport, Bel. M. F.	205,111.72	14,239	31,021	14,239	202,572.72	12,809	30,238	12,809
Canfield	12,520.10	869	2,665	869	12,706.81	803	2,692	803
Canton	865,022.77	60,049	78,638	60,049	896,449.59	56,684	87,405	56,684
Cleveland	12,070,390.13	837,912	99,160	99,160	12,903,219.53	815,904	102,841	102,841
Columbus	3,467,316.74	240,697	466,219	240,697	3,650,567.37	230,835	482,194	230,835
Coshocton	77,816.97	5,402	8,880	5,402	78,885.49	4,988	8,862	4,988
Dayton	1,739,305.38	120,741	306,739	120,741	1,895,384.50	119,850	332,195	119,850
Dublin	4,199.56	291	994	291	4,367.94	276	1,038	276
E. Palestine	24,172.11	1,678	3,635	1,678	24,877.07	1,573	3,756	1,573
Gahanna	4,459.54	310	1,153	310	4,572.81	289	1,142	289
Galloway	2,747.30	191	729	191	2,769.64	175	742	175
Girard	33,949.16	2,357	2,089	2,089	36,730.88	2,323	2,176	2,176
Groveport	6,819.14	473	1,813	473	6,975.15	441	1,837	441
Harrisburg	6,793.03	472	1,583	472	6,665.08	421	1,534	421
Hilliards	4,821.20	335	1,100	335	4,785.13	303	1,067	303
Kent	61,727.54	4,285	15,010	4,285	64,964.28	4,108	15,716	4,108
Lancaster	127,841.11	8,875	14,482	8,875	129,592.73	8,194	14,695	8,194
Lockbourne	2,151.38	149	577	149	2,160.72	137	552	137
London	46,158.11	3,204	1,975	1,975	46,383.87	2,933	1,925	1,925
Marietta	152,318.39	10,574	19,539	10,574	153,784.97	9,724	19,190	9,724
Massillon	197,402.67	13,703	43,696	43,696	204,615.57	12,938	44,748	12,938
Mentor			679	679			670	670
Middletown	205,781.17	14,285	47,360	14,285	217,270.03	13,739	48,984	13,739
New Albany	4,271.00	296	968	296	4,273.82	270	942	270
Niles	74,624.25	5,180	5,778	5,180	79,698.11	5,040	6,010	5,040
Osborn	7,093.22	492	492	492	7,686.97	486	492	486
Pickerington	3,692.99	256	866	256	3,933.10	249	918	249

Company Wide Case—Brett Exhibit No. 9—Sheet No. 5—Continued
Recalculations of Refunds on Commission's Theory

	Year 1927				Year 1928			
	Exchange service revenues	Apportionment of excess earnings 6.9418802%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.3232615%	Amount collected under bond	Maximum refund on commission's theory
Piqua	96,694.61	6,712	12,123	6,712	100,042.42	6,326	12,311	6,326
Reynoldsburg	6,821.89	474	1,715	474	7,363.97	466	1,788	466
Ripley	11,325.54	786	911	786	11,632.58	736	932	736
Sedalia	3,651.91	254	131	131	3,620.69	229	125	125
So. Charleston	10,688.96	742	951	742	10,771.29	681	923	681
So. Solon	2,359.14	164	195	164	2,352.53	149	173	149
Springfield	517,616.54	35,932	53,497	35,932	534,056.59	33,770	54,038	33,770
Steubenville	241,017.48	16,731	23,598	16,731	256,598.66	16,225	24,348	16,225
Toledo	2,887,989.41	200,481	281,966	200,481	3,068,924.28	194,056	291,519	194,056
Toronto	25,675.10	1,782	2,471	1,782	27,180.68	1,719	2,661	1,719
Washington C. H.	92,889.22	6,448	8,116	6,448	93,386.23	5,905	8,199	5,905
Worthington	14,660.01	1,018	5,449	1,018	16,218.62	1,026	5,993	1,026
Youngstown	1,318,295.89	91,515	199,112	91,515	1,382,441.34	87,415	209,186	87,415
Total	$26,273,242.06	$1,823,857	$1,907,983	$1,084,164	$28,027,276.83	$1,772,238	$2,002,061	$1,058,586

[fol. 10356]

Sheet No. 6

	Year 1929				Year 1930			
	Exchange service revenues	Apportionment of excess earnings 4.3771269%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 4.3043702%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$2,149,240.61	$94,075	$196,018	$94,075	$2,254,137.22	$97,026	$200,638	$97,026
Alton	1,980.88	87	433	87	2,423.37	104	531	104
Bridgeport, Bel., M. F.	209,913.42	9,188	31,008	9,188	214,647.18	9,239	31,697	9,239
Canfield	12,797.72	560	2,679	560	12,829.07	552	2,688	552

anton	970,074.98	42,461	94,487	42,461	995,299.27	42,841	95,767	42,841
leveland	14,317,661.46	626,702	113,937	113,937	14,713,833.31	635,338	118,367	118,367
olumbus	3,845,007.00	168,300	52,467	168,300	3,903,046.57	168,003	502,122	168,003
oshocton	81,737.19	3,578	9,018	3,578	81,429.47	3,505	8,903	3,505
Dayton	2,085,490.81	91,285	362,616	91,285	2,182,191.38	93,931	378,961	93,931
Dublin	4,807.33	210	1,141	210	5,043.42	217	1,213	217
E. Palestine	25,090.22	1,098	3,773	1,098	25,541.94	1,099	3,763	1,099
Gahanna	5,126.24	224	1,264	224	5,538.41	238	1,409	238
Galloway	2,754.25	121	732	121	2,701.42	116	730	116
Girard	38,977.14	1,706	2,227	1,706	40,524.37	1,745	2,233	1,745
Groveport	7,097.37	311	1,906	311	7,175.26	309	1,996	309
Harrisburg	6,761.89	296	1,582	296	6,555.31	282	1,560	282
Hilliards	5,590.27	245	1,301	245	6,239.19	269	1,465	269
Kent	68,320.30	2,991	16,478	2,991	70,028.82	3,014	16,993	3,014
Lancaster	129,933.03	5,687	14,710	5,687	130,822.64	5,631	14,675	5,631
Lockbourne	2,076.49	91	412	91	1,994.44	86	356	86
London	46,598.33	2,040	1,859	1,859	46,782.08	2,014	1,717	1,717
Marietta	157,553.38	6,896	19,359	6,896	159,175.59	6,852	19,805	6,852
Massillon	219,069.36	9,589	47,380	9,589	216,044.39	9,299	46,878	9,299
Mentor	.....	.....	668	668	.....	.....	700	700
Middletown	234,060.07	10,245	51,821	10,245	236,844.94	10,195	53,110	10,195
New Albany	4,359.03	191	973	191	4,553.55	196	1,011	196
Niles	86,875.29	3,803	6,375	3,803	89,088.62	3,835	6,421	3,835
Osborn	8,401.33	368	492	368	8,696.25	374	492	374
Pickerington	4,054.48	177	958	177	4,321.70	186	744	186
Piqua	106,075.61	4,643	12,615	4,643	108,404.78	4,666	12,513	4,666
Reynoldsburg	8,020.62	351	1,960	351	8,556.79	368	2,090	368
Ripley	11,803.05	517	933	517	11,328.65	488	899	488
Sedalia	3,503.49	153	123	123	3,399.82	146	120	120
So. Charleston	10,970.49	480	939	480	10,752.24	463	876	463
So. Solon	2,504.68	110	440	110	2,384.62	103	136	103
Springfield	572,934.34	25,078	58,290	25,078	579,463.77	24,942	59,093	24,942
Steubenville	278,172.31	12,176	25,540	12,176	291,150.90	12,532	25,728	12,532
Toledo	3,338,772.18	146,142	308,699	146,142	3,385,523.21	145,725	309,143	145,725
Toronto	28,244.14	1,236	2,737	1,236	29,050.52	1,250	2,806	1,250
Washington C. H.	93,550.59	4,095	8,032	4,095	92,093.39	3,964	7,851	3,964
Worthington	17,504.12	767	6,411	767	18,875.47	812	6,996	812
Youngstown	1,515,862.94	66,351	230,862	66,351	1,571,288.87	67,634	240,010	67,634
Total	$30,719,328.43	$1,344,624	$2,145,355	$832,316	$31,539,782.21	$1,357,589	$2,185,156	$842,995

Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 7

Recalculations of Refunds on Commission's Theory.

	Year 1931				Year 1932			
	Exchange service revenues	Apportionment of excess earnings 4.9218112%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 3.0239216%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$2,263,537.12	$111,407	$189,647	$111,407	$2,060,287.51	$62,301	$166,068	$62,301
Alton	2,543.32	125	582	125	2,620.58	79	638	79
Bridgeport, Bel., M. F.	206,796.21	10,178	29,752	10,178	173,513.33	5,247	24,927	5,247
Canfield	12,487.97	615	2,566	615	11,320.57	342	2,317	342
Canton	932,198.83	45,881	88,409	45,881	776,011.35	23,466	71,411	23,466
Cleveland	14,573,562.53	717,283	115,487	115,487	13,146,846.21	397,550	108,515	108,515
Columbus	3,818,344.01	187,932	484,671	187,932	3,488,038.60	105,476	428,858	105,476
Coshocton	79,016.91	3,889	8,684	3,889	72,791.35	2,201	7,955	2,201
Dayton	2,152,160.08	105,925	367,680	105,925	1,953,292.54	59,066	324,627	59,066
Dublin	5,160.78	255	1,228	255	5,047.41	153	1,225	153
E. Palestine	25,377.67	1,249	3,635	1,249	23,665.71	716	3,322	716
Gahanna	5,572.48	274	1,403	274	5,263.68	159	1,333	159
Galloway	2,616.05	129	659	129	2,475.52	75	695	75
Girard	37,949.29	1,868	2,031	1,868	30,197.83	913	1,682	913
Groveport	6,791.28	334	1,854	334	6,613.95	200	1,801	200
Harrisburg	6,092.88	300	1,483	300	5,600.59	169	1,375	169
Hilliards	6,088.72	300	1,464	300	5,326.01	161	1,261	161
Kent	68,358.27	3,365	16,478	3,365	62,355.82	1,886	15,118	1,885
Lancaster	128,769.39	6,338	14,455	6,338	123,884.75	3,746	13,741	3,745
Lockbourne	1,815.07	89	297	89	1,632.41	49	270	49
London	45,613.72	2,245	1,651	1,651	40,910.75	1,237	1,539	1,237
Marietta	152,681.19	7,515	18,218	7,515	139,021.17	4,204	16,608	4,204
Massillon	199,396.47	9,814	42,836	9,814	169,974.15	5,140	36,365	5,140
Mentor			824	824			810	810
Middletown	230,717.35	11,355	50,635	11,355	204,055.12	6,171	45,633	6,171

New Albany	4,541.55	223	1,007	223	4,342.22	131	863	131
Niles	79,531.58	3,914	5,671	3,914	62,946.36	1,903	4,599	1,903
Osborn	8,989.99	442	492	442	8,795.93	266	492	266
Pickerington	4,410.37	217	757	217	4,245.44	128	733	128
Piqua	106,666.17	5,250	12,032	5,250	102,279.54	3,093	10,773	3,093
Reynoldsburg	8,256.03	406	2,020	406	7,650.90	231	1,920	231
Ripley	11,213.11	552	876	552	10,977.20	332	847	332
Sedalia	3,248.94	160	112	112	2,609.70	79	92	79
So. Charleston	10,432.03	513	823	513	9,781.14	296	757	296
So. Solon	2,267.70	112	136	112	1,711.49	52	125	52
Springfield	548,555.05	26,999	55,208	26,999	474,901.40	14,361	46,533	14,361
Steubenville	289,399.87	14,244	24,077	14,244	256,856.29	7,767	20,026	7,767
Toledo	3,202,277.53	157,610	286,206	157,610	2,690,741.52	81,366	230,547	81,366
Toronto	26,864.67	1,322	2,641	1,322	20,697.43	626	1,934	626
Washington C. H.	85,684.82	4,217	77,435	4,217	75,071.45	2,270	6,560	2,270
Worthington	19,175.88	944	7,123	944	18,774.51	568	6,973	568
Youngstown	1,495,678.47	73,615	226,333	73,615	1,214,930.01	36,739	181,164	36,739
Total	$30,870,850.35	$1,519,405	$2,079,578	$917,791	$27,478,059.44	$830,915	$1,793,032	$542,690

[fol. 10358] Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 8

Maximum Refund for Exchanges on Commission's Theory

Year	Ordered refunded	Maximum refund on Commission's theory	Decrease Amount	%
1925	1,137,195	571,021	566,174	.....
1926	1,637,314	933,210	704,104	.....
1927	1,823,857	1,084,164	739,693	.....
1928	1,772,238	1,058,586	713,652	.....
1929	1,344,624	832,316	512,308	.....
1930	1,357,589	842,995	514,594	.....
1931	1,519,405	917,791	601,614	.....
1932	830,915	542,690	288,225	.....
Total	11,423,137	6,782,773	4,640,364	40 62%

[fols. 10359-10788]

Sheet No. 9

Cleveland Exchange Accounting Area

Year	Exchange service revenues	Exchange service revenues collected under bond
1925	$10,569,289.	$86,717.
1926	11,382,795.	92,976.
1927	12,070,390.	99,160.
1928	12,903,220.	102,841.
1929	14,317,661.	113,937.
1930	14,713,833.	118,367.
1931	14,573,563.	115,487.
1932	13,146,846.	108,515.
Total	103,677,597.	838,000.
Amount Ordered Refunded in Cleveland		645,132.
Amount of Excess Earnings Allocable to Cleveland on Commission's Theory carried Through to Conclusion on Basis of Original Method		5,467,769.
Amount Which Could Be Ordered For Refund of the $5,467,766		838,000.
Excess Earnings, resulting in Refunds Ordered in Other Exchanges		4,629,766.

[fol. 10789] Company Wide Case, Company Exhibit A

109 Ohio Laws, 629

(Senate Joint Resolution No. 24)

Joint Resolution

Memorializing Congress to eliminate dual telephone service.

"Whereas, the public interest demands the elimination of dual telephone service and the unification of the service of competing telephone companies, and

Whereas, Such unification of telephone service, in justice to the stockholders of the existing telephone companies, can only be secured by a consolidation of said competing companies or a purchase by one company of the property of the other, and

Whereas, Such consolidation is now authorized by the laws of the state of Ohio, but there seems to be a doubt whether such consolidation or purchase is permissible under Federal Law,

Therefore, Be It Enacted by the General Assembly of the state of Ohio: That the Congress of the United States be, and it is hereby requested to enact such laws, or amendments to existing laws, as will permit competing telephone companies doing either an intra-state or inter-state telephone business to unify the service rendered by such companies either by a purchase and sale of the property of one company by the other, or by a consolidation or merger of said companies when the same is authorized by the laws of the state in which such properties are situated, and

Be It Further Resolved that copies of this Joint Resolution be transmitted by the Clerk of the Senate to the United States Senators and Members of Congress representing the State of Ohio.

Clarence I. Brown, President of the Senate. Rupert Beetham, Speaker of the House of Representatives.

Filed Jan. 29, 1926. The Public Utilities Commission of Ohio.

Adopted April 25, 1921.

[fol. 10790] COMPANY WIDE CASE, COMPANY EXHIBIT X 2

Interstate Commerce Commission,

Washington

March 18, 1920.

To All Carriers Concerned:

Section 435 of the Transportation Act, 1920, contains the following provision:

"The Commission shall, as soon as practicable, prescribe, for carriers subject to this Act, the classes of property for which depreciation charges may properly be included under operating expenses, and the percentages of depreciation which shall be charged with respect to each of such classes of property, classifying the carriers as it may deem proper for this purpose. The Commission may, when it deems necessary, modify the classes and percentages so

described. The carriers subject to this Act shall not charge to operating expenses any depreciation charges on classes of property other than those prescribed by the Commission, or charge with respect to any class of property a percentage of depreciation other than that prescribed therefor by the Commission. No such carrier shall in any case include in any form under its operating or other expenses any depreciation or other charges or expenditure included elsewhere as a depreciation charge or otherwise under its operating or other expenses."

Information received by the Commission indicates the existence of doubt as to the propriety of carriers making any charges to operating expenses with respect to depreciation prior to such time as the Commission shall prescribe the specific percentages of depreciation which shall be charged.

The purpose of this circular is to dispel any such doubt as may exist in the minds of accounting officers.

Until the Commission shall otherwise order, all carriers subject to the Act to regulate commence should continue to observe the requirements respecting the accounting for depreciation which are embodied in the effective accounting classifications prescribed by the Commission for the respective classes of carriers.

George B. McGinty, Secretary.

[fol. 10791] COMPANY WIDE CASE, COMPANY EXHIBIT X-3

No. 2367

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of The Joint Petition of The Ohio Bell Telephone Company and The Ohio State Telephone Company for the consent of the Public Utilities Commission of Ohio to and their approval of the consolidation of said two companies under the name of The Ohio Bell Telephone Company

This day after due notice to all parties in interest, this cause came on to be heard, at the time and place fixed therefor by the Commission upon the joint petition of The Ohio Bell Telephone Company and The Ohio State Telephone Company, hereinafter called the constitutent companies,

for the consent of the Public Utilities Commission of Ohio to and the approval by the Commission of the consolidation and merger of said two companies into a consolidated company under the name of The Ohio Bell Telephone Company, and upon the evidence, and was argued by counsel and submitted to the Commission and it being made to appear to the Commission and the Commission being satisfied that said consolidation and merger will promote the public convenience and will furnish the public with adequate service for a reasonable rate, rental, toll or charge therefor, the Commission for the purpose of this consolidation and for the existing service and not for service after physical unification of the plants and lines hereby ascertains and determines the valuation of the property of said constituent companies upon which the rates, tolls, rentals and charges of the consolidated company are to be based, to be the sum of $81,316,427.90, and hereby fixes and determines the lawfully existing rates, charges, tolls and rentals of said constituent companies to be the rates, charges, tolls and rentals to be charged by said consolidated company after such consolidation and merger and until modified or changed in the manner provided by law.

And the Commission having so ascertained and determined said valuation and having so fixed and determined said rates, tolls, charges and rentals so to be charged, it is therefore

Ordered, That the consent and approval of the Commission be and they hereby are given and granted for the consolidation and merger of said constituent telephone companies into one consolidated company, under the name of and to be known and designated as The Ohio Bell Telephone Company. It is further

Ordered, That in the communities where dual service is now furnished by said constituent companies, the said consolidated company shall proceed to unify its service immediately after the rates to be charged for such unified service shall have been fixed and determined in the manner provided by law. It is further

Ordered, That nothing herein shall be construed to be a consent to or approval by this Commission of any increase in rates or diminution of service within the territory now served by means of the respective properties of the constituent companies nor shall the findings herein as to the

value of said properties of the constituent companies nor as to rates or service be binding upon this Commission or the [fol. 10792] consolidated company in any future proceeding involving matters of rates and service, or either of them. It is further

Ordered, That in all matters and causes pending before this Commission involving any of the property or the valuation of any of the property, or the rates, charges, tolls or rentals, of said constituent companies, respectively, the name of the consolidated company be and it hereby is substituted for the name of the respective constituent company party thereto, and that said consolidated company shall have and succeed to all the rights and shall assume and be subject to all the liabilities, respectively, of the said constituent companies in said matters and causes, and each of them. It is further

Ordered, That all outstanding contracts and all long distance connections of both of the constituent companies shall be preserved and protected by the consolidated company.

And the Commission coming now to consider the Petition and Motion of the City of Columbus, Ohio, filed herein September eighth, 1921, does overrule same. It is

Ordered, however, that nothing in this Order shall be construed to impair, affect, or disturb the rights of the City of Columbus, Ohio, under and by virtue of the Franchise to the Columbus Citizens Telephone Company, dated May eighth, 1899.

The Public Utilities Commission of Ohio. Geo. T. Poor, Chairman, Chas. C. Marshall, E. A. Tinker, Commissioners. (Seal.)

Dated at Columbus, Ohio, this 17th day of September, 1921.

[fol. 10793] COMPANY WIDE CASE, COMPANY EXHIBIT AA-1

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

No. 2077

In the matter of the joint petition of The Springfield Xenia Telephone Company and Central Union Telephone Company for such consent and approval as may be necessary to permit them to respectively sell and purchase certain telephone property.

This day, after full hearing, due notice of the time and place of which was given to all parties in interest, this mat-

ter came on for consideration upon the joint application of The Springfield Xenia Telephone Company and The Ohio Bell Telephone Company, (the latter substituted as a party herein in the place of Central Union Telephone Company by order of this Commission in the proceeding authorizing the sale and conveyance to said The Ohio Bell Telephone Company of all of the property of Central Union Telephone Company in the State of Ohio), asking the consent to and approval by this Commission, of the sale by said first named applicant and the purchase by the latter of all of the telephone property and physical assets of said The Springfield Xenia Telephone Company, or such part thereof as The Ohio Bell Telephone Company may desire to take over.

And the Commission having heretofore found and ascertained the valuation of the several classes and kinds of property of the applicants, used and useful for the convenience of the public in the furnishing of telephonic service in and about the municipalities of Springfield, Christiansburg, Donnelsville, Xenia, Bowersville, Clifton, Enon, Jamestown, North Hampton, New Carlisle, Pitchin, Spring Valley, Tremont City and Yellow Springs, Ohio, and of said property as a whole, upon which valuation the rates, tolls, charges and rentals to be charged, are to be based and notice of such valuation having been duly given to said applicants and to the Mayors of said municipalities, respectively, as provided by law, and it appearing that the consolidation of the property of the applicants in said territory will promote the public convenience, and that the public will thereby be furnished adequate service for a reasonable and just rate, rental, toll or charge therefor, the Commission is satisfied that its consent and authority for such sale and purchase of property should be granted.

And the Commission coming now to find and determine a schedule of reasonable and just rates, rentals, tolls and charges for local exchange telephonic service within said territory, based upon the aforesaid valuation of applicants' properties, the cost of such service, and having due regard for the necessities of making reservation from income for depreciation and contingencies, finds and determines:

That, pending the unification of said properties under the sole ownership and operation of said The Ohio Bell Telephone Company, such rates, charges, tolls and rentals as are lawfully in effect at this time in the respective exchange and service areas, are reasonable and just,

and

That, upon the unification of said property in said several exchange and service areas, under the sole ownership and operation of said The Ohio Bell Telephone Company, and so long as there shall be universal service within such service area, as hereinafter defined, the following net monthly rates, charges, tolls and rentals would be just and reasonable, viz:

[fol. 10794]

	Springfield area		Xenia area		New Carlisle area
Class	Springfield	Donnelsville, Enon, North Hampton, Pitchin, Tremont City	Xenia	Bellbrook, Bowersville, Clifton, Jamestown, Spring Valley, Yellow Springs	New Carlisle and Christiansburg
Business 1-P	$7.50	$4.00	$6.00	$3.50	$3.50
Business 2-P	6.50	3.50	5.00	3.00	3.00
Residence 1-P	3.25	2.75	2.75	2.25	2.25
Residence 2-P	2.50	2.25	2.25	2.00	2.00
Residence 4-P	2.25	....	2.00	....	....
Rural, Bus	3.50	3.50	3.00	3.00	2.50
Rural, Res	2.25	2.25	2.25	2.25	2.00
Extension, Bus	1.50	1.25	1.25	1.25	1.25
Extension, Res	1.00	.75	.75	.75	.75
PBX Trunks	12.75	....	7.50	....	....
Cord Boards	6.00	....	5.00	....	....
Additional:					
Positions	3.00	....	3.00	....	....
Stripe Jacks	1.00	....	.75	....	....
Cordless Bd	3.00	....	3.00	....	....
In-com. M. Sta	2.25	....	2.00	....	....
In. Other Sta	2.25	....	2.00	....	....
PBX Stations	1.25	....	1.25	....	....
Hotel Stations	.75	....	.60	....	....
Joint User:					
Bus. 1-P	3.25	2.00	2.50	1.75	1.75
PBX	4.75	....	3.75	....	....
Extra Listing:					
Bus	1.00	1.00	1.00	1.00	1.00
Res	.50	.50	.50	.50	.50

It is therefore,

Ordered, That said The Springfield Xenia Telephone Company be, and hereby it is authorized to sell and convey to The Ohio Bell Telephone Company all of its said property and physical assets, and said The Ohio Bell Telephone Company hereby is authorized to purchase and acquire the same and to pay therefor the agreed consideration of Six Hundred and Fifteen Thousand Dollars. It is further

Ordered, That, upon the acquisition of said property and before, and upon the unification thereof, said The Ohio

Bell Telephone Company may, subject to its legal obligations to any municipal corporation or political subdivision of the State of Ohio, impose, charge and collect for the furnishing of telephonic service in the exchange areas and municipalities hereinbefore named and set forth, rates, charges, tolls and rentals not in excess of the rates, charges, tolls and rentals hereinbefore found, (upon the basis of the valuation of its said property, owned or to be acquired under the authority of this order, the cost of furnishing such service, the necessity for making reservations from income for depreciation and contingencies, and all other matters which are deemed proper in the computation of rates by this Commission), to be just and reasonable, which [fol. 10795] rates, charges, tolls and rentals shall be and remain the maximum rates, charges, tolls and rentals for the furnishing of such service until changed as provided by law. It is further

Ordered, That, forthwith upon the exercise of the authority herein granted, said parties file with this Commission schedules providing for their respective withdrawal from and inauguration of service in the territory now served by means of the property hereinbefore authorized to be sold and purchased. It is further

Ordered, That the findings hereinbefore set forth as to the services furnished the public shall not be binding upon this Commission in any future proceeding involving said matter.

And, thereupon, came The Springfield Xenia Telephone Company and excepted to each and every part of said order, and its exceptions here are noted of record.

And the Commission, coming further to consider the motion filed by the City of Springfield, Ohio, by its City Solicitor, to dismiss the joint petition herein, finds that said motion is not well taken and that the same should be, and it, therefore, hereby is denied.

To which finding, ruling and order of the Commission, the said City of Springfield, Ohio, then excepted and here now excepts and its exceptions here are noted of record.

The Public Utilities Commission of Ohio. George T. Poor, Chairman; Elisha A. Tinker, Charles C. Marshall, Commissioners. (Seal.)

Dated at Columbus, Ohio, This second day of March, 1922.

A True copy: J. E. Baird, Acting Secretary.

[fol. 10796] COMPANY WIDE CASE—COMPANY EXHIBIT AA2

The Springfield-Xenia Telephone Company

Final Summary by Accounts—All Exchanges

No. of Items	Description	Reproduction value	Depreciation Wear and Tear %	Depreciation Wear and Tear Amount	Present value
207	Right of Way	17,041.19			17,041.19
211	Land	17,112.00			17,112.00
212	Buildings	31,256.00	7.7	2,445.50	28,810.50
221	Central Office Telephone Equipment	87,539.94	15.2	13,320.58	74,219.36
222	Other Equipment of Central Office	1,699.05	28.4	482.68	1,216.37
231	Station Apparatus	79,852.42	13.2	10,559.01	69,293.41
232	Station Installations	15,800.59	13.4	2,104.75	13,695.84
233	Interior Block Wire	80.96	21.2	17.14	63.82
234	Private Branch Exchanges	13,535.92	10.7	1,449.79	12,086.13
235	Booths and Special Fittings	596.15	15.1	90.26	505.89
241	Exchange Pole Lines	259,614.04	45.1	114,489.63	145,124.41
242	Exchange Aerial Cable	91,226.60	14.1	12,844.93	78,381.67
243	Exchange Aerial Wire	134,900.75	36.5	49,255.39	85,645.36
244	Exchange Underground Conduit	34,822.85	10.3	3,593.80	31,228.55
245	Exchange Underground Cable	37,889.25	47.1	1,782.75	36,106.50
251	Toll Pole Lines	1,013.60	45.1	456.69	556.91
253	Toll Aerial Wire	8,138.84	40.8	3,321.25	4,817.59
261	Office Furniture and Fixtures	4,144.65	17.5	723.76	3,420.89
264	General Stable & Garage Equipment	4,158.94	22.6	938.84	3,220.10
265	General Tools & Implements	1,489.39	25.8	384.17	1,105.22
	Plant Supervision, Tool & Supply Expense	34,097.45	25.9	8,839.57	25,257.88
	Total Physical Property	876,010.08	25.9	227,100.49	648,909.59
	Preliminary Organization, General, Legal and Engineering	14,016.16			14,016.16
	Organization, General, Legal, Engineering, Accounting, Supervision, Contingencies, Casualties, Omissions, Insurance, Taxes and Interest During Construction	182,867.11	25.9	47,407.23	135,459.88
	Total Over Head Values	196,883.27	24.1	47,407.23	149,476.04
	Working Capital Including Supplies	31,536.36			31,536.36
	Grand Total	1,104,429.71	24.9	274,507.72	829,921.99

[fol. 10797] COMPANY WIDE CASE, COMPANY EXHIBIT AA-3

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

No. 288

In the matter of the Joint Petition for the approval of the Agreement for the Consolidation under the name of "THE OHIO STATE TELEPHONE COMPANY," of the United States Telephone Company and fourteen other companies.

This case came on to be heard upon the application of The United States Telephone Company, The Cuyahoga Telephone Company, The Columbus Citizens Telephone Company, The Toledo Home Telephone Company, The Home Telephone Company, of Dayton, The Washington Home Telephone Company, The London Home Telephone Company, The Stark County Telephone Company, The Youngstown Telephone Company, The Columbiana County Telephone Company, The Zanesville Telephone and Telegraph Company, The Findlay Home Telephone Company, The Lancaster Telephone Company, The Massillon Telephone Company, and The Citizens Telephone and Message Company, of Fostoria, for the consent and approval of the Commission to consolidate and merge into a single corporation, to be designated as "The Ohio State Telephone Company," and the evidence adduced, and was argued by Counsel, and it being made to appear to the Commission, and the Commission being satisfied that said consolidation and merger will promote the public convenience and will furnished the public adequate service for a reasonable rate, rental, toll and charge, and the Commission having ascertained and now determines the valuation of the property of said constituent companies upon which the rates, tolls, rentals and charges are based, to be the sum of Twenty-Three Million, Five Hundred Thousand Dollars ($23,500,000.00), and having now fixed and determined the rates now in effect by said

several constituent companies and on file with this Commission, as the rates, charges, tolls and rentals to be charged after such consolidation and merger, it is, therefore,

[fol. 10798] Ordered, That the consent and approval of the Commission be, and they are hereby given for the consolidation and merger of said fifteen (15) constituent telephone companies into one corporation, to be designated as "The Ohio State Telephone Company." Is is further

Ordered, That the authority herein granted and the consent and approval of the Commission herein given be, and the same are hereby conditioned upon the provision that nothing in this order shall be held or construed to prevent, preclude or estop the Commission from making, at any time in the future, an appraisal and valuation of all the property of said constituent companies in the aggregate or of the property of any one or more of said companies or of any part thereof, or of all or any part of the property of said The Ohio State Telephone Company, either upon complaint or motion of any party or person or upon the Commission's own motion or initiative, for any purpose whatsoever authorized by law; or of fixing and determining, at any time in the future, the rates, charges, tolls and rentals that may be charged by said consolidated company at any or all of its exchanges, or by any constituent company, upon complaint of any party or person or upon the Commission's own initiative, and provided further, that, in proceedings, hearings and investigations to fix and determine such rates, charges, tolls and rentals, valuations and appraisals may, if the Commission deem proper, be made only of the property of the constituent company, or of the exchange of the consolidated company, the rates, charges, tolls and rentals of which may, at the time, be under investigation. It is further

Ordered, That this Commission be notified of the consolidation of the said telephone companies immediately after such consolidation is completed. It is further

Ordered, That the authority herein granted may be exer-

cised, subject to all provisions contained herein, on and after this date.

[fol. 10799] The Public Utilities Commission of Ohio. O. H. Hughes, Chairman; C. C. Marshall, E. W. Doty, Commissioners. (Seal.)

Dated at Columbus, Ohio, this twenty-third day of July, 1914.

A true copy: C. A. Radcliffe, Secretary.

[fol. 10800]

COMPANY WIDE CASE—COMMISSION EXHIBIT A-1-A

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 111, Miscellaneous Investments and Account 211, Land

June 30, 1925

[fol. 10801]

Book Cost of Land Carried in Account 111, Miscellaneous Investments

June 30, 1925

Location (a)	Entered on the Books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Net additions (d)	Book cost June 30, 1925 (e)
	Property formerly owned by The Ohio Bell Telephone Co. (b)	The Ohio State Telephone Co. (c)		
Akron				
29 E. Long Street	.....	$1,666.36	$188.09 (a) (b)	$1,854.45
23 S. Highland Street	.....	2,777.24	171.26 (a) (c)	2,948.50
Alliance				
340 E. Market Street	$19,074.29	.....	.....	19,074.29
Barberton				
421–423 No. Second Street	10,734.13	.....	134.21 (a)	10,868.34
Canton				
1306 Court Street	.....	233.29	.....	233.29
Richard Place and High Avenue	.....	233.29	.....	233.29
122 Reno Court	.....	233.29	.....	233.29
Economy Ct. and Second Street	.....	233.29	.....	233.29
Rear 1629 Twelfth Street	.....	233.29	.....	233.29
Cleveland				
1908–1920 Walton Avenue	17,729.20	.....	.....	17,729.20
Crestline				
East St. and Big Four R. R.	.....	555.45	.....	555.45

Dayton				
12 So. Philadelphia Street	.....	1,116.45	.....	1,116.45
Thompsons Corners				
N. E. Corner Payne Ave. & Graham Rd.	.....	1,110.91	4.79 (a)	1,115.70
Toledo				
Rear 22 Columbia Street	.....	5,111.25	.....	5,111.25
1335 Palmwood Avenue	.....	2,248.46	12.02 (a)	2,260.48
Total	$47,537.62	$15,752.57	$510.37	$63,800.56

Column (d) Net additions to Land, September 21, 1921 to June 30, 1925, detailed as follows:

(a) Special Assessments	$390.12
(b) Abstract of title	83.00
(c) Abstract ot title	37.25
Total Net Additions	$510.37

[fol. 10802]

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
	Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
Akron (a)	(b)	(c)	(d)	(e)	(f)
1. 72-76 So. High St.	$223,742.41	.....	.....	$1,054.67 (a)	$224,797.08
2. 82-84 So. High St.	.....	.....	$6,000.00*	142.50 (a)	6,142.50
Barberton					
3. 401 E. Park St.	.....	$2,221.81	.....	340.94 (a)	2,562.75
Bellaire					
4. 3337 Guernsey St.	.....	.....	3,042.00	52.28 (a)	3,094.28

[* See side folio 10808.]

6369

Company Wide Case—Commission Exhibit A-1-A—Continued

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
	Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
	(a)	(b)	(c)	(d)	(e)	(f)
Berea						
5. 33 E. Bridge St		1,666.36		63.31 (a)	1,729.67
Canton						
6. 223 Cleveland Ave	39,134.84			19.32 (a)	39,154.16
7. 317 Tuscarawas St		33,326.90			33,326.90
8. 401-413 Cleveland Ave			127,542.55	1,026.85 (a) (b1)	128,569.40
Cleveland						
9. 6133 Broadway Ave	6,389.17			220.45 (a)	6,609.62
10. 5300 Prospect Ave	17,517.03			112.74 (a)	17,629.77
11. 18900 Nottingham Rd	11,644.86				11,644.86
12. 12223 St. Clair Ave	12,062.94			44.95† (f)	12,017.99
13. 225-243 Champlain Ave	125,141.50				125,141.50
14. 2136 E. 19th St	10,557.03				10,557.03
15. 2016 W. 65th St	5,120.57				5,120.57
16. 3026 Scranton Rd	3,368.47			39.10 (a)	3,407.57
[fol. 10803]	Sheet No. 2				
17. 2059 E. 105th St	11,147.06			86.01 (a)	11,233.07
18. W. 110th St. and Madison Ave	7,277.75		2,250.00	4,307.31 (a)(b)	13,835.06
19. 13164 Cedar Rd	6,369.98			948.94 (a)	7,318.92
20. 14414 Detroit Ave	3,155.71			148.47 (a)	3,304.18
21. 700 Prospect Ave. (Includes 643 Huron Rd.)		388,813.96	27,000.00	878.48 (a)(b2)	416,692.44
22. 1839 E. 81st St		9,731.45		102.98 (a)	9,834.43

[†Red in copy.]

	Cleveland (Continued)					
23.	6542-6546 Broadway Ave		5,998 84		199 57 (a)	6,198 41
24.	6330 Lorain Ave		7,407 45			7,407 45
25.	2064 E. 55th St	65,056 22			107 05 (a)	65,163 27
26.	732-750 Huron Rd			215,103 00	4,620 37 (b3)(g1)	219,723 37
27.	720-730 Huron Rd			307,790 00	1,874 24 (a)(c1)(g2)	309,664 24
28.	6513 Guthrie St	12,488 00				12,488 80
29.	W. 35th St. opposite Searsdale Ave			34,592 96	15 90 (c2)	34,608 86
	Columbus					
30.	28 Sherman Ave	4,472 55			1 49 (a)	4,474 04
31.	1405 W. Broad St	2,795 35			62 30 (a)	2,857 65
32.	21 E. Fifth Ave. and 1175-1179 Mt. Pleasant Ave	4,472 55		2,766 26	1,842 54 (a)(b4)(c3)(e)(g3)	9,081 35
33.	33 No. Third St	96,191 14			369 35 (a)	96,560 49
34.	355 Thurman Ave	1,397 67			47 (a)	1,398 14
35.	104 No. Third St	93,004 39			541 82 (a)	93,546 21
36.	97-107 No. Third St		39,992 29		567 38 (a)	40,559 67
37.	316 W. Fifth Ave		1,333 07		285 78 (a)	1,618 85
38.	Rear 2467 East Ave		277 73			277 73
39.	Rear 62 E. Thirteenth Ave		699 86		57 94 (a)	757 80
40.	1465 Hawthorne Ave		722 08		39 19 (a)	761 27
41.	587 Oakwood Ave		999 81		112 67 (a)	1,112 48
42.	Rear 1448 Franklin Ave		555 45		43 48 (a)	598 93
43.	Rear 18 E. Moler Ave		388 81			388 81
[fol. 10804]		Sheet No. 3				
44.	3520 No. High St		1,333 07		109 11 (a)	1,442 18
45.	Cor. W. Third Ave. and Fairview Ave		222 18			222 18
	1175-1179 Mt. Pleasant Ave. (See 21 E. Fifth Ave.)					
46.	N. W. Cor. Oakland Park Ave. and Indianola Ave			20,300 00		20,300 00
	Coshocton					
47.	209 So. Sixth St			3,503 14	27 93 (a)	3,531 07

Company Wide Case—Commission Exhibit A-1-A—Continued

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Sheet No. 3—Continued

Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
	Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
	(b)	(c)	(d)	(e)	(f)
Dayton					
48. 16-18 No. Ludlow St	$40,314.58	$	$	$32.57 (a)	$40,347.15
49. 1901 E. Fifth St	1,792.76			.56 (a)	1,793.32
50. 118 W. Second St	83,037.43			1,044.83 (g4)	84,082.26
51. 304 Delaware Ave	2,068.56			627.76 (a)	2,696.32
52. 48 So. Jefferson St		55,544.83		291.18 (a)	55,836.01
East Liverpool					
53. 415 Market St			6,555.60		6,555.60
Findlay					
54. 612 So. Main St	8,969.80			160.57 (a)	9,130.37
Gallipolis					
55. 462 Second Ave			786.35		786.35
Marietta					
56. 308 Putnam St			3,781.48		3,781.48
Martins Ferry					
57. 10 So. Third St			3,174.15	342.15 (a)	3,516.30

[fol. 10805]	Massillon	Sheet No. 4				
58.	100 Factory St	$15,617.37	$	$	$3,200.00 (g5)	$18,817.37
	Middletown					
59.	1011 First Ave			3,500.00	38.49 (a)	3,538.49
	New Carlisle					
60.	W. Jefferson St	404.72				404.72
	North Jackson					
61.	Warren Rd. near Milton Dam Rd		333.27			333.27
	Painesville					
62.	116 So. St. Clair St	4,193.02			21.70 (a)	4,214.72
	Piqua					
63.	311-313 No. Wayne St	8,952.61			10.04 (a)	8,962.65
	Sandusky					
64.	416 Columbus Ave	11,322.26			15.00 (a)	11,337.26
	South Euclid					
65.	Stop 15A Mayfield Rd	1,830.15			79.20 (a)	1,909.35
	Springfield					
66.	119-123 So. Spring St	22,362.77			17.19 (a)	22,379.96
67.	132-134 E. High St	31,867.54				31,867.54
68.	21-25 So. Center St			21,008.94	67.96 (a)	21,076.90
	St. Clairsville					
69.	Marietta St			2,208.50	51.71 (a)	2,260.21
	Steubenville					
70.	422 Washington St			8,326.83	136.69 (a)	8,463.52
[fol. 10806]	Toledo	Sheet No. 5				
71.	436 Delaware Ave	5,450.92			3,027.90 (a)(b5)(g6)	8,478.82
72.	511-513 E. Broadway	1,789.02			.56 (a)	1,789.58
73.	1131 Palmwood Ave	2,236.28			42.77 (a)	2,279.05

Company Wide Case—Commission Exhibit A-1-A—Continued

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925—Sheet No. 5—Continued

	Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
		Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
	Toledo (Continued) (a)	(b)	(c)	(d)	(e)	(f)
74.	402 New York Ave	$1,405.84	$	$	$ .44 (a)	$1,406.28
75.	231 Huron St		61,099.33			61,099.33
76.	851 Islington St		4,418.05			4,418.05
77.	889 Orchard St		1,955.18		470.00 (a)	2,425.18
78.	115-127 Huron St			156,178.45	3,081.52 (b6)(g7)	159,259.97
79.	1726 Arlington St	5,814.32			159.72 (a)	5,974.04
	Uniontown					
80.	W. Main St	1,565.39			68.37 (a)	1,633.76
	Wickliffe					
81.	Euclid Ave. between Stop-Nos. 22½ and 23		1,666.36		15.19 (a)	1,681.55
	Youngstown					
82.	116 W. Rayen Ave	25,158.11				25,158.11
83.	21 E. Rayen Ave		27,772.42		18.05 (a)	27,790.47
84.	2413 Oakhill Ave		1,007.58			1,007.58
85.	13 N. Belle Vista Ave		519.90		40.73 (a)	560.63
	Zanesville					
86.	27-29 No. Sixth St	15,886.40				15,886.40
	Total	$1,054,547.04	$650,008.04	$955,410.21	$33,440.83	$2,693,406.12

Column (e) Net Additions to Land (Other than Purchases) September 21, 1921 to June 30, 1925 detailed as follows:

(a) Generally, Special Assessments covering Paving, etc		$11,620.17
(b) Survey and Plat:		
(b1)	$30.00	
(b2)	317.00	
(b3)	555.70	
(b4)	40.90	
(b5)	75.00	
(b6)	125.00	
		1,143.60
(c) Abstract, Escrow and Transfer Fee:		
(c1)	121.40	
(c2)	15.90	
(c3)	6.50	
		143.80
(d) Construction of Railroad Switch		3,628.32
(e) Vacating Alley		441.45
(f) Reversal of Engineering Expense		44.95†
(g) Old Buildings, Razed or Removed: (Costs incident thereto)		
(g1)	4,064.67	
(g2)	1,647.32	
(g3)	643.90	
(g4)	1,044.83	
(g5)	3,200.00	
(g6)	2,951.20	
(g7)	2,956.52	
		16,508.44
Total Net Additions		$33,440.83

[† Red in copy.]

[fol. 10808]

* This land, and building thereon, was purchased by The Ohio Bell Telephone Company from The Independent Telephone Building Company of Akron, Ohio, on December 31, 1923. The Ohio Bell Company owned all of the outstanding capital stock, viz, $35,000.00 par value, of the Independent Company and as a part of the consideration of the purchase The Ohio Bell Company assumed the outstanding balance of $20,000.00 of the First Mortgage Gold Bonds issued by the Independent Company under an indenture dated November 21, 1906. These bonds mature December 1, 1926.

The Independent Company owned no other property except the said land and building.

The stockholders of the Independent Company, at a meeting held October 15, 1906, authorized the issuance of $35,000.00 par value of Five Per Cent Twenty Year Gold Bonds, dated December 1, 1906. The stockholders at the same meeting authorized a money payment of $6,000.00 for the above mentioned land.

For the property so acquired the Ohio Bell Company entered on its books in December, 1923: $6,000.00 in Account 211, Land, and $29,000.00 in Account 212, Buildings, and at the same time took on the books a liability of $20,000.00 for the outstanding bonds and surrendered the stock to the Independent Company for cancellation.

(Here follows 1 photo, folio 10809.)

COMPANY WIDE CASE -- COOPER EXHIBIT A-1 Sheet No. 1

THE OHIO BELL TELEPHONE COMPANY

- - - -

CONTEMPLATED SERVICE CONNECTION CHARGES, MOVE CHARGES
CHANGE CHARGES AND RESTORAL OF SERVICE CHARGES

	CLASS OF EXCHANGE				
SERVICE CONNECTION CHARGES	I	II	III	IV	V
1. Where Instrumentalities are not in Place					
a. Business Main Stations and Business P.B.X. Trunks, each - - - - - - - - -	$3.00	$3.50	$4.25	$5.00	$6.00
b. Residence Main Stations and Residence P.B.X. Trunks, each - - - -	2.50	3.00	3.50	4.00	4.50
c. Business Extension Stations and Business P.B.X. Stations, each - - -	2.00	2.25	2.50	3.00	3.50
d. Residence Extension Stations and Residence P.B.X. Stations, each - - -	1.50	1.75	2.00	2.50	3.00
2. Where Instrumentalities are in Place					
a. Business Service- - - - - - - - - - -	2.00	2.50	3.25	4.00	5.00
b. Residence Service - - - - - - - - - -	1.50	2.00	2.50	3.00	3.50
MOVE CHARGES					
a. Main Stations, each - - - - - - - - -	2.00	2.50	3.00	3.75	4.50
b. Extension and P.B.X. Stations (except stations of Intercommunicating systems) each - - - - - - - -	1.50	1.75	2.00	2.50	3.00
c. P.B.X. Switchboard, Stations of Intercommunicating Systems with associated apparatus, and all other special equipment and apparatus - - -	Actual Cost				
CHANGE CHARGES					
a. Change of type of Instrument at subscriber's request, when not made necessary by a change in class of service, each - - - - - - - - - - - -	1.00	1.50	2.00	2.50	3.00
b. Change in type or wiring of other equipment at subscriber's request, when not made necessary by a change in class of service - - - - -	Actual Cost				
RESTORAL OF SERVICE CHARGES					
a. Business Service - - - - - - - - - -	1.50	1.75	2.00	2.50	3.00
b. Residence Service - - - - - - - - - -	1.00	1.25	1.50	1.75	2.00

Gross Increase in Monthly Revenue from above Charges - - - - - - - $ 36,955.

10809

[fol. 10810] COMPANY WIDE CASE, COOPER EXHIBIT A-1

Sheet No. 2

Extent of Station Movement and its Relation to Growth for the Year 1925

Total Stations in (Installations Reinstallations and Reconnections)	146,268
Total Stations Out (Disconnects and Removals)	118,082
Stations in per Station gained	5.19

The stations in per station gained consists of the following operations:

A—Stations in for new subscribers	3.48
B—Outside moves of existing subscribers	1.71

[fol. 10811] COMPANY WIDE CASE, COOPER EXHIBIT A-2

Sheet No. 1

The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1925

1. Plant & Equipment—Reproduction Cost New, June 30, 1925	$130,280,722
2. Plant & Equipment—Present Condition, June 30, 1925	$117,493,083
3. Working Capital, including Supplies	6,350,000
4. Cost of Establishing Business	20,768,158
5. Total	$144,611,241
Revenues:	
6. Telephone Operating Revenues	$ 29,967,001
7. Net Non-Operating Revenues	120,234
8 Total Revenues	$ 30,087,235
Telephone Operating Expenses and Deductions:	
9. Total Maintenance	$ 9,799,946
10. Traffic Expenses	7,516,642
11. Commercial Expenses	2,299,331
12. General and Miscellaneous Expenses	976,134
13. Uncollectible Operating Revenues	88,155
14. Taxes Assignable to Operations	2,590,970
15. Rent Deductions	570,563
16. Amortization of Landed Capital	59,293
17. Total Telephone Operating Expenses and Deductions	$ 23,901,034
18. Net Income (Line 8 — Line 17)	$ 6,186,201
19. Rate of Return (Line 18 ÷ Line 5)	4.28%

[fol. 10812] Sheet No. 2

The Ohio Bell Telephone Company

Income Statement

1. Plant & Equipment—Reproduction Cost New, June 30, 1925	$130,280,722
2. Plant & Equipment—Present Condition, June 30, 1925	$117,493,083
3. Working Capital, including Supplies	6,350,000
4. Cost of Establishing Business	20,768,158
5. Net Additions to Plant & Equipment July 1 to December 31, 1925	6,768,258
6. Total	$151,379,499
7. Net Income—Year 1925	$ 6,186,201
8. Improvement in Net Income from rates effective subsequent to January 1, 1925 not reflected in Line 7	417,804
9. Improvement in Net Income from contemplated service connection charges—Annual Basis	360,567
10. Improvement in Net Income from contemplated changes in private branch exchange rates—Annual Basis	178,826
11. Improvement in Net Income from contemplated changes in other exchange rates—Annual Basis	912,900
12. Total Net Income—Annual Basis (Line 7 + Lines 8, 9, 10 and 11)	8,056,298
13. Rate of Return (Line 12 ÷ Line 6)	5.32%

COMPANY WIDE CASE -- COOPER EXHIBIT A-3

THE OHIO TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR
PRIVATE BRANCH EXCHANGE SERVICE

CLASS OF SERVICE	Present Rates at eight largest exchanges including over 90% of total P.B.X. Systems	Contemplated Rates
Switchboards		
Cordless	$ 3.00	$ 5.00
Cord		
Non-multiple type	6.00	10.00
Add'l. Positions	3.00	7.00
Add'l. Jacks - per strip of 10	1.00	1.00
Multiple type		
Positions, each	18.00	30.00
Multiple Jacks - strips of 10	.30	.30
Inter. Com. Systems		
Switching devices - each (in addition to rate for P.B.X. stations without dial)	1.00	1.50
Machine Switching Apparatus		
Connectors, each	2.50	2.50
Selectors, each	2.00	2.50
Machine Switching terminals for		
Dial Trunks to manual swbd. each terminal	.75	.75
Tie Trunks to other P.B.X. Systems, each terminal:		
(a) When arranged to select or to be selected by a mechanical station	2.00	2.00
(b) When arranged to select and to be selected by a mechanical station	4.00	4.00
Power Plant Equipment . $.15 for each station, connector, selector, dial trunk and tie trunk terminal with a minimum charge of	35.00	35.00
Gross Increase in Monthly Revenue from Contemplated Rates		$18,328

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-A Exchanges	$3.00	$ -	$2.50	$1.00	$4.50	$1.00	$2.25	$ -	$1.75	$.75	$2.50	$1.75	
Exchanges to be Included in CLASS-A and Present Rates at each such Exchange													
Canal Fulton	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	$ 1.
Dalton	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	-
Holland	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	-
Navarre	2.50	2.00	-	1.00	3.25	1.25	1.75	1.50	1.25	.75	2.50	1.75	43.
Roseville	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	1.75	23.
Salineville	3.50	-	3.00	1.25	5.25	1.25	2.50	-	1.75	.75	3.00	1.75	26.
Vandalia	3.00	2.50	-	1.25	4.50	1.25	2.25	1.75	-	.75	2.50	1.75	-
Whitehouse	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	-

10814

6380

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange													
Aberdeen	-	-	-	1.00	-	-	-	-	-	.50	2.75	2.00	$ -
Alton	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	1.
Bethesda	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.00	.75	3.00	2.00	29.
Buchtel	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	1.
Canfield	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-
Centerville	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	1.75	63.
Christiansburg	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	4.
Dresden	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	7.
Dublin	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	2.

10815

63381

COMPANY WIDE CASE -- COOPER EXHIBIT 4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges (Cont'd)	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange (Cont'd)													
Gahanna	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	$ 4.
Galloway	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	2.
Gnadenhutten	3.00	-	2.50	1.25	4.50	1.25	2.00	-	1.50	.65	2.50	1.75	16.
Grove City	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	2.00	29.
Grovenort	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	9.
Harrisburg	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	4.
Hilliards	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	8.
Hubbard	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	2.75	2.00	33.
Leetonia	3.50	-	3.00	1.25	5.25	1.25	2.50	-	1.75	.75	3.00	1.75	40.
Lockbourne	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	2.
Magnolia	3.00	2.50	-	1.00	4.50	1.25	2.50	2.00	-	.50	2.50	2.00	8.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges (Cont'd)	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange (Cont'd)													
Murray City	2.50	2.00	-	.67	-	-	1.75	1.50	1.25	.50	1.50	1.25	$108.
New Albany	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	3.
New Castle	3.00	-	-	1.25	-	-	-	-	1.75	.75	2.50	1.75	9.
Newcomerstown	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	3.00	2.00	53.
New Waterford	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-
North Jackson	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-
Osborn	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	5.
Pickerington	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	6.
Port Washington	3.00	-	2.50	1.25	4.50	1.25	2.00	-	1.50	.65	2.50	1.75	19.
Reynoldsburg	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	6.
Ripley	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.75	2.00	7.
Rogers	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-

10817

6383

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges (Cont'd)	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange (Cont'd)													
Sebring	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	$ -
Sodalia	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	3.00	2.00	9.
South Charleston	3.50	3.00	-	1.00	5.25	1.00	2.50	2.00	-	.75	2.50	2.00	-
South Solon	3.50	3.00	-	1.00	5.25	1.00	2.50	2.00	-	.75	2.50	2.00	-
Thornville	3.00	2.75	-	1.00	4.50	1.00	2.00	1.75	-	.75	2.25	1.75	108.
Tuscarawas	3.00	-	2.50	1.25	4.50	1.25	2.00	-	1.50	.65	2.50	1.75	20.
Uniontown	3.50	-	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	1.
Waynesburg	3.00	2.50	-	1.00	4.50	1.25	2.50	2.00	-	.50	2.50	2.00	17.
West Carrollton	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	1.75	25.
Winchester	2.50	-	-	1.00	2.50	1.00	1.75	1.50	-	.50	2.25	1.50	185.
Woodsfield	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.00	.75	2.75	2.25	147.

6384

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

Sheet No. 6

CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-C Exchanges	$4.00	$3.50	$ -	$1.25	$6.00	$1.25	$2.50	$ -	$2.00	$.75	$2.50	$2.00	
Exchanges to be Included in CLASS-C and Present Rates at each such Exchange													
Atwater	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.00	2.00	$ 11.
Bellbrook	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	11.
Bloomingburg	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	3.00	2.00	2.
Bloomingville	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	-
Bowersville	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	9.
Canal Winchester	3.50	3.00	-	1.25	5.25	1.25	2.50	2.00	-	.75	2.50	2.00	16.
Castalia	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	2.
Clifton	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	14.
Columbiana	3.50	-	3.00	1.25	5.25	1.25	2.50	-	1.75	.75	3.00	1.75	91.

10819

6385

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-C Exchanges (Cont'd)	$4.00	$3.50	$ -	$1.25	$6.00	$1.25	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-C and Present Rates at each such Exchange (Cont'd)													
Conesville	4.00	-	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.00	$ 18.
East Palestine	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.25	.75	3.00	2.25	127.
Fletcher	3.50	-	-	1.25	5.25	1.25	2.00	-	-	.75	2.50	2.00	8.
Jamestown	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	3.
Jeffersonville	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	3.00	2.00	8.
Lena	3.50	-	-	1.25	5.25	1.25	2.00	-	-	.75	2.50	2.00	5.
Lisbon	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	14.
Marlboro	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.00	2.00	3.
Maumee	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	4.
Milledgeville	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	3.00	2.00	1.
New Carlisle	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	43.
													2.

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-C Exchanges (Cont'd)	$4.00	$3.50	$ -	$1.25	$6.00	$1.25	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-C and Present Rates at each such Exchange (Cont'd)													
Perrysburg	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	$ 11.
Plainfield	4.00	-	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.00	2.
St. Clairsville	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.25	.75	3.00	2.00	79.
Spring Valley	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	14.
Toronto	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.00	.75	2.75	2.25	38.
Westerville	4.50	3.75	-	1.25	6.75	1.25	2.50	2.00	-	.75	3.00	2.00	37.
West Lafayette	4.00	-	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.00	25.
Worthington	3.50	3.00	-	1.00	5.25	1.00	2.50	2.00	-	.75	2.50	2.00	18.
Yellow Springs	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	8.

10821

63887

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-D Exchanges	$ 4.50	$3.75	$ -	$1.25	$6.75	$1.25	$2.75	$2.25	$2.00	$ .75	$2.75	$2.00	
Exchanges to be Included in CLASS-D and Present Rates at each such Exchange													
Barnesville	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.00	.75	3.00	2.00	$ 66.
Donnelsville	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	32.
Enon	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	16.
Franklin	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.00	.75	2.75	2.00	60.
Gallipolis	4.50	-	-	1.25	6.75	1.25	2.50	2.00	-	.75	1.75	1.75	91.
Miamisburg	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	2.50	1.75	74.

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-D Exchanges (Cont'd)	$4.50	$3.75	$ -	$1.25	$6.75	$1.25	$2.75	$2.25	$2.00	$ .75	$2.75	$2.00	
Exchanges to be included in CLASS-D and Present Rates at each such Exchange (Cont'd)													
Nelsonville	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	2.00	.75	2.75	2.00	$ 63.
North Hampton	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	66.
Pitchin	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	24.
Tremont City	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	17.
Upper Sandusky	4.50	4.00	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	48.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-E Exchanges	$5.00	$4.25	$ -	$1.25	$7.50	$1.25	$2.75	$2.25	$2.00	$ .75	$2.75	$2.00	
Exchanges to be Included in CLASS-E and Present Rates at each such Exchange													
Kent	5.00	4.25	-	1.25	7.50	1.25	2.75	2.25	2.00	.75	2.75	2.00	$ -
London	4.50	3.75	-	1.25	6.75	1.25	2.75	2.25	1.75	.75	3.00	2.00	153.
Uhrichsville	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.00	.75	3.00	2.00	69.

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-F Exchanges	$6.00	$5.00	$ -	$1.25	$9.00	$1.25	$3.00	$2.50	$2.25	$.75	$3.00	$2.25	
Exchanges to be Included in CLASS-F and Present Rates at each such Exchange													
Coshocton	5.00	4.00	-	1.25	7.00	1.25	3.00	2.25	-	.75	3.50	2.00	$696.
Fostoria	5.50	4.50	-	1.25	8.25	1.25	2.75	2.25	2.00	.75	3.00	2.00	592.
Girard - Niles	5.50	4.25	-	1.25	8.25	1.25	3.00	2.50	2.00	.75	3.00	2.00	745.
Hartville	6.00	5.00	-	1.25	9.00	1.25	3.00	2.50	2.25	.75	3.00	2.25	-
Lancaster	5.50	4.75	-	1.25	8.25	1.25	2.75	2.25	-	.75	3.00	2.00	807.
Louisville	6.00	5.00	-	1.25	9.00	1.25	3.00	2.50	2.25	.75	3.00	2.25	-

6831

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-F Exchanges (Cont'd)	$6.00	$5.00	$ -	$1.25	$9.00	$1.25	$3.00	$2.50	$2.25	$ .75	$3.00	$2.25	
Exchanges to be Included in CLASS-F and Present Rates at each such Exchange (Cont'd)													
Painesville	6.00	5.00	-	1.25	9.00	1.25	3.00	2.50	2.25	.75	3.00	2.00	$ 72.
Piqua	5.50	4.50	-	1.25	8.25	1.25	3.00	2.50	2.00	.75	3.00	2.00	376.
Ravenna	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.25	.75	3.00	2.25	279.
Salem	5.00	4.25	-	1.25	7.50	1.25	2.75	-	2.25	.75	3.00	2.00	547.
Washington C.H.	5.00	4.25	-	1.25	7.50	1.25	2.75	-	2.25	.75	3.00	2.00	663.
Xenia	6.00	5.00	-	1.25	7.50	1.25	2.75	2.25	2.00	.75	3.00	2.25	70.

THE OHIO BELL TELEPHONE COMPANY

CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-G Exchanges	$7.00	$6.00	$ -	$1.50	$10.50	$1.50	$3.25	$2.75	$2.25	$1.00	$3.25	$2.25	
Exchanges to be Included in CLASS-G and Present Rates at each such Exchange													
Alliance	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.00	1.00	3.25	2.25	$429.
Belpre	6.00	5.00	-	1.25	9.00	1.25	3.25	2.75	2.25	.50	3.50	2.25	20.
East Liverpool	6.00	5.00	-	1.25	9.00	1.25	3.50	2.50	2.00	.75	3.00	2.00	1347.
Findlay	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.25	1.00	3.25	2.25	152.
Lowellville	7.75	6.00	4.00	1.25	9.50	1.25	3.50	2.75	2.25	.75	3.50	2.25	15.
Marietta	7.00	6.00	-	1.50	10.50	1.50	3.25	2.75	2.25	1.00	3.00	2.25	2.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-G Exchanges (Cont'd)	$7.00	$6.00	$ -	$1.50	$10.50	$1.50	$3.25	$2.75	$2.25	$1.00	$3.25	$2.25	
Exchanges to be Included in CLASS-G and Present Rates at each such Exchange (Cont'd)													
Massillon	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.25	1.00	3.25	2.25	260.
Middletown	6.00	5.25	-	1.50	9.00	1.50	3.00	2.50	2.00	1.00	2.75	2.00	1610.
Mingo Junction	7.00	6.00	-	1.50	10.50	1.50	3.50	2.50	2.00	.50	3.00	2.00	63.
Sandusky	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.00	1.00	3.00	2.00	238.
Steubenville	7.00	6.00	-	1.50	10.50	1.50	3.50	2.50	2.00	.50	3.00	2.00	951.
Wellsville	6.00	5.00	-	1.25	9.00	1.25	3.50	2.50	2.00	.75	3.00	2.00	380.
Zanesville	7.00	6.00	-	1.50	10.50	1.50	3.25	2.75	2.25	1.00	3.25	2.00	261.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-H Exchanges	$8.00	$6.75	$ -	$1.50	$12.00	$1.50	$3.75	$3.00	$2.50	$1.00	$3.75	$2.50	
Exchanges to be Included in CLASS-H and Present Rates at each such Exchange													
Springfield	7.50	6.50	-	1.50	12.75	1.25	3.35	2.50	2.25	1.00	3.50	2.25	$3893.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE CHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE UNLIMITED				P.B.X.		PUS. SER. MEASURED		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	Ext.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-I Exchanges	$9.00	$ -	$ -	$1.50	$13.50	$1.50	$5.50	$1.00	$4.00	$3.25	$2.75	$1.00	$4.00	$2.75	
Exchanges to be Included in CLASS-I and Present Rates at each such Exchange															
Bellaire	8.00	6.75	-	1.50	12.00	1.50	-	-	3.75	3.25	2.75	1.00	3.75	2.75	$ 51.
Bridgeport	8.00	6.75	-	1.50	12.00	1.50	-	-	3.75	3.25	2.75	1.00	3.75	2.75	25.
Canton	8.50	-	-	1.50	12.75	1.50	5.50	1.00	3.50	2.75	2.25	1.00	3.50	2.50	6376.
Martins Ferry	8.00	6.75	-	1.50	12.00	1.50	-	-	3.75	3.25	2.75	1.00	3.75	2.75	96.
North Canton	6.50	5.50	-	1.50	9.75	1.50	-	-	3.50	2.75	2.25	1.00	3.50	2.50	274.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE UNLIMITED				P.B.X.		BUS. SER. MEASURED		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	Ext.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-J Exchanges	$10.00	$ -	$ -	$1.50	$15.00	$1.50	$5.50	$1.00	$4.25	$3.50	$3.00	$1.00	$4.25	$3.00	
Exchanges to be Included in CLASS-J and Present Rates at each such Exchange															
Akron	10.00	-	-	1.50	15.00	1.50	5.50	1.00	4.25	3.50	2.75	1.00	4.00	2.50	$1262.
Dayton	10.00	-	-	1.50	15.00	1.50	5.50	1.00	4.25	3.50	2.75	1.00	4.00	2.50	2063.
Youngstown	10.00	-	-	1.50	15.00	1.50	5.50	1.00	4.25	3.50	2.75	1.00	4.00	2.50	2123.

10831

6397

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE UNLIMITED				P.B.X.		BUS. SER. MEASURED		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	Ext.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-K Exchanges	$11.00	$ -	$ -	$1.50	$16.50	$1.50	$6.00	$1.00	$4.50	$3.75	$3.00	$1.00	$4.50	$3.00	
Exchanges to be Included in CLASS-K and Present Rates at each such Exchange															
Columbus	11.00	-	-	1.50	16.50	1.50	6.00	1.00	4.50	3.75	3.00	1.00	4.50	3.00	$ -
Toledo	11.00	-	-	1.50	16.50	1.50	5.50	1.00	4.25	3.50	3.00	1.00	4.00	2.50	6700.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

Sheet No. 20

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

Exchanges to be Included in CLASS-L		RATES	
		Present	Contemplated for CLASS-L Exchanges
CLEVELAND			
Individual Business	- Measured (incl. 85 mess.)	$5.50	$5.50
	85 to 150 messages, each	.04-1/2	.05
	150 to 200 messages, each	.04	.04-1/2
	200 to 250 messages, each	.03-1/2	.04-1/2
	over 250 messages, each	.03-1/2	.04
Extension Stations	- Business	1.00	1.00
Individual Residence	- Measured (incl. 100 mess.)	5.00	5.00
	100 to 150 messages, each	.04	.04
	over 150 messages, each	.03	.04
Two-Party Residence	- Measured (incl. 75 mess.)	3.75	3.75
	75 to 100 messages, each	.04-1/2	.04-1/2
	over 100 messages, each	.04	.04-1/2
Four-Party Residence	- Measured (incl. 65 mess.)	2.75	2.75
	over 65 messages, each	.05	.05
Extension Stations	- Residence	.60	.75
P.B.X. Trunk Lines	- First (incl. 250 mess.)	12.50	13.50
	- Additional, each	3.00	3.50
	- Over 250 messages, each	.03-1/2	.04
P.B.X. Stations		1.00	1.00

Gross Increase in Monthly Revenue from Contemplated Rates - - - - $37,475

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLEVELAND SUBURBAN (A) Exchanges	$4.50	$3.75	$ -	$1.25	$6.75	$1.25	$2.50	$ -	$2.00	$ .75	$3.00	$2.00	
Exchanges to be Included in CLEVELAND SUBURBAN (A) and Present Rates at each such Exchange													
Brecksville	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	$ -
Gates Mill	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Independence	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Mentor	3.00	2.50	-	1.50	-	-	2.50	-	2.00	1.00	2.50	2.00	80.
South Euclid	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Warrensville	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Highland	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLEVELAND SUBURBAN (B) Exchanges	$5.00	$4.25	$ -	$1.25	$7.50	$1.25	$2.75	$ -	$2.25	$ .75	$3.00	$2.00	
Exchanges to be Included in CLEVELAND SUBURBAN (B) and Present Rates at each such Exchange													
Bedford	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	$112.
Berea	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	162.
Chagrin Falls	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	155.
Dover Center	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	112.
North Royalton	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	10.
Strongsville	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	13.
Willoughby	5.00	4.25	-	1.25	7.50	1.25	2.75	2.50	2.25	.75	2.75	2.00	3.

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COMPANY WIDE CASE -- COOPER EXHIBIT A-5

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR SEMI-PUBLIC TELEPHONE SERVICE
BY CLASSES OF EXCHANGES.

PRESENT RATES				CONTEMPLATED RATES			
Group	Rate	Message Allowance	Additional Messages, each	Class	Rate	Message Allowance	Additional Messages, each
Exchanges having less than 6000 telephone stations	$3.00	60	$ .05	A	$4.50	75	$ .05
				B	4.50	75	.05
				C	4.50	75	.05
Exchanges having from 6000 to 18,000 telephone stations	4.50	90	.05	D	4.50	75	.05
				E	5.00	85	.05
				F	6.00	95	.05
Exchanges having 18,000 or more telephone stations	6.00	120	.05	G	6.50	100	.05
				H	7.00	105	.05
				I	7.00	105	.05
				J	7.00	105	.05
				K	7.00	105	.05
				L	7.50	110	.05
				Cleve.Sub. A	4.50	75	.05
				Cleve.Sub. B	5.00	85	.05

[fols. 10837-10847] COMPANY WIDE CASE, COX EXHIBIT A-1

Standard Supply Contract and Supplementary Agreements Between Western Electric Company, Inc., and The Associated Bell Telephone Companies

[fol. 10848] Standard Supply Contract

Memorandum of Agreement dated January 1, 1924, between Western Electric Company, Incorporated, a corporation of the State of New York, hereinafter called the Electric Company, and The Ohio Bell Telephone Company, a corporation of the State of Ohio, hereinafter called the Telephone Company.

1. The Electric Company agrees to maintain storerooms and stocks of apparatus of its own manufacture at its present and future distributing points, and/or at such other places as may be agreed upon. Classes and quantities of such stocks shall be as agreed upon from time to time.

2. The Electric Company agrees to purchase, pay transportation on, adjust claims with carriers in connection with, store and deliver to the Telephone Company, at the Electric Company's storerooms or other sources of supply, from time to time, supplies not of its own manufacture which are sold in the open market or can be secured from other suppliers and which the Telephone Company may reasonably require for its business, such supplies to be so delivered in such quantities, in such manner, and at such times as the Telephone Company may reasonably designate. Classes and quantities of such stocks shall be as agreed upon from time to time.

3. The Telephone Company agrees to pay the Electric Company the cost to the Electric Company of the supplies delivered to the Telephone Company under Section 2 above, and in addition to remunerate the Electric Company for its services as purchasing agent and storekeeper as described in said section and on account of the investment thereby required, by the payment to the Electric Company of percentages, on the cost of the supplies delivered, now fixed by the supplementary agreement supplementing this section, or by modifications of such supplement as may be agreed upon from time to time, such remuneration at all times, to be as

low as that paid under comparable conditions, by the Electric Company's most favored customers.

The term "cost" as used in this section shall include the following:

(a) The net price which the Electric Company is obligated to pay the supplier after all allowances, discounts and commissions have been deducted;

(b) Expenses incurred by the Electric Company because of special technical services in connection with furnishing such supplies;

(c) In case the Electric Company should purchase and furnish raw materials to mills, not the mills of the Electric Company, manufacturing them into articles for the Telephone Company, the reasonable carrying charges for such raw materials and transportation charges to the mills, taxes and insurance;

(d) Transportation charges which in whole or in part are treated by the supplier as a part of his net price to the Electric Company.

All other transportation charges, except cartage to the Electric Company's storerooms, shall be charged to the Telephone Company, but without the addition of the aforesaid percentages.

Cartage charges to the Electric Company's storerooms shall be borne by the Electric Company.

4. The Telephone Company shall be under no obligation to purchase any article manufactured by the Electric Company. Such articles manufactured by the Electric Company as the Telephone Company may order and the Electric Company furnish from time to time, shall be furnished, without the addition of any service charge, at prices which shall be as low as the Electric Company's prices, under comparable conditions, to its most favored customers, in effect on the date of shipment. Apparatus designed or engineered by the Electric Company and manufactured in whole or in part by others on the orders and to the specifications of the Electric Company shall be classified as manufactures of the Electric Company.

[fol. 10849] 5. The Electric Company shall not be required to deliver any apparatus or supplies, or to procure any un-

usual quantities of apparatus or supplies, or any special apparatus or supplies, except on the Telephone Company's written requisition, and the Telephone Company agrees that such unusual quantities of apparatus or supplies, or special apparatus or supplies procured by the Electric Company, shall be carried under the terms of Section 7 of this agreement.

6. The Telephone Company agrees that, in case it shall decide to abandon or reduce the use of any special apparatus or supplies or to purchase through or from others, apparatus or supplies which it has theretofore customarily purchased through or from the Electric Company, it will give the Electric Company reasonable notice of such intention on its part, and will relieve the Electric Company of stocks thereof on hand or will reimburse it for any loss on account of any reasonable amount of stocks carried or ordered by the Electric Company prior to the receipt of such notice, in anticipation of the Telephone Company's orders.

7. The Electric Company further agrees, upon the request of the Telephone Company, to undertake and perform, with due care and diligence, any or all of the following described special services (none of which is included in the undertakings of the Electric Company hereinbefore described), in such manner, upon such terms and conditions and for such remuneration as may be agreed upon from time to time, such remuneration at all times to be as low as that paid under comparable conditions, by the Electric Company's most favored customers.

(a) Receiving, classifying, storing, insuring, carrying the investment in and reissuing or disposing of any apparatus or supplies returned by the Telephone Company;

(b) Carrying any special or unusual stock of apparatus or supplies which may accumulate or which the Telephone Company may prescribe from time to time;

(c) Making such repairs to apparatus or supplies at Distributing House shops, as the Telephone Company may reasonably require;

(d) Special technical or engineering inspection of supplies not of Electric Company manufacture;

(e) Cartage of all apparatus or supplies from the Electric Company's storerooms and cartage to the Electric

Company's storerooms of returned apparatus or supplies and new lead covered cable;

(f) Furnishing paper to printers for directories and printed forms, and carrying the investment therein;

(g) Any special accounting or clerical work not ordinarily required of a purchasing agent or storekeeper, or any other services of like character not hereinbefore in this agreement described.

8. The Electric Company shall render monthly statements of account which shall be due and payable thirty days after date of such monthly statements. If payment is deferred, the account shall thereafter bear interest at a reasonable rate.

9. The Electric Company shall be liable under this agreement only for direct damages arising from failure to exercise reasonable care and diligence in performing its obligations hereunder, and in addition, as to any articles manufactured by the Electric Company, or specially inspected by it under Section 7 of this agreement, which prove to be defective, the Electric Company shall be obligated either to replace the same at its own expense or to take back and allow full credit therefor. Articles furnished to replace those which prove to be defective, shall be furnished f. o. b. destination of original shipment to the Telephone Company.

[fol. 10850] 10. This agreement shall become operative January 1, 1924 and shall remain in force thereafter until terminated by mutual agreement or by one year's notice in writing from either party to the other, or by the termination of the license from the American Telephone and Telegraph Company to the Telephone Company or to the Electric Company.

In Witness Whereof, the parties to this agreement have caused these presents to be signed in their behalf by their respective officers thereunto duly authorized, and their corporate seals to be hereunto affixed the day and year first above written.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10851] Sections 1 and 2

Supplementary Agreement to Standard Supply Contract

Subject: Classes and Quantities of Stocks

Standard Agreement supplementing Sections 1 and 2 of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

1. General:

Classes and quantities of stocks to be maintained under Sections 1 and 2 of the Standard Supply Contract shall be as follows.

2. Classification and Responsibility:

All such stocks may be considered as coming under one of the following three classifications.

2.1 Class 1:

2.11 Apparatus or supplies standard to the Telephone Company and standard to the Electric Company, i. e., Electric Company apparatus manufactured under license from the American Telephone and Telegraph Company or approved by the American Telephone and Telegraph Company, and supplies not of Electric Company manufacture which are commercially standard, not including central office switchboards or other standard apparatus which must be specially assembled for each job.

2.12 The Electric Company will maintain stocks of this class in reasonable quantities. The Telephone Company's estimate of future requirements will neither constitute an authorization by it, nor an obligation on the Electric Company's part to purchase more than a reasonable stock.

2.2 Class 2:

2.21 Apparatus or supplies standard to the Telephone Company but special to the Electric Company, i. e.,

manufactured under the Telephone Company's specifications, and used regularly by the Telephone Company but not commercially standard, not including poles and directories which ordinarily will be shipped direct.

2.22 The Electric Company will, after having been advised by the Telephone Company in writing as to its initial requirements, stock apparatus or supplies of this class in reasonable quantities without written authority for each purchase.

2.3 Class 3:

2.31 Apparatus or supplies special to the Telephone Company and special to the Electric Company.

2.32 Purchase and delivery. See Section 5 of the Standard Supply Contract.

[fol. 10852] 3. Reasonable Stock:

Stocks in reasonable quantities referred to herein shall be sufficient to meet the Telephone Company's average requirements for ordinary construction and maintenance together with proper consideration for seasonal demands, condition of the market and length of time required to transport material from the main sources of supply to the Electric Company's storerooms.

4. Duration:

4.1 This agreement shall become effective on January 1, 1924, and may be altered by mutual agreement or terminated upon one year's notice in writing from either party to the other.

4.2 This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922, covering Section 2 of the Standard Supply Contract effective November 2, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10853] Section 3

Supplementary Agreement to Standard Supply Contract

Subject: Remuneration for Services as Purchasing Agent and Storekeeper of Supplies Not of Electric Company Manufacture

Standard Agreement supplementing Section 3 of the Standard Supply Contract effective January 1, 1924 between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

For performing the services of Purchasing Agent and Storekeeper as described in Section 2 of the Standard Supply Contract, the following percentages shall be added to the Electric Company's cost, as defined in Section 3 thereof, of Telephone Supplies not of Electric Company manufacture.

Stock Shipments:

For delivery to the Telephone Company at the Electric Company's Storerooms ..... 10 %

Direct Shipments:

For delivery to the Telephone Company at other sources of supply 3.5%

Duration

This agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon one year's notice in writing from either party to the other.

This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1924, covering Section 3 of the Standard Supply Contract effective January 1, 1924.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10854] Section 7-(a)

Supplementary Agreement to Standard Supply Contract

Subject: Returned Apparatus or Supplies

Standard Agreement supplementing Section 7-(a) of the Standard Supply Contract effective January 1, 1924 between Western Electric Company, Incorporated and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(a) of the Standard Supply Contract will be performed upon the following terms.

2. Delivery to the Electric Company:

Apparatus or supplies returned by the Telephone Company shall be delivered f. o. b. the Electric Company's storerooms or other points designated by the Electric Company.

3. Classifying:

Apparatus or supplies received at the Electric Company's storerooms will be divided into the following classes: "A", "B", "C" and "D", defined below, based on such visual inspection by experienced storeroom employees as is necessary to classify it, such classification to be subject to the approval of the Telephone Company. No other inspection is contemplated in the rates of remuneration specified in this agreement.

4. Class A:

Class "A" includes surplus apparatus of Electric Company manufacture not presently required by the Telephone Company for its uses.

Such apparatus may be sent by the Telephone Company to the Electric Company for allowance, and in such case shall be delivered by the Telephone Company to the Electric Company's factories or storerooms, but if delivered at the storerooms, the actual transportation charges from the storerooms to said factories shall be borne by the Telephone Company.

After such apparatus has been received and classified at the Electric Company's factories the Telephone Company shall be credited at the Electric Company's current allowance prices, without the deduction of any service charge.

5. Class B:

Class "B" includes telephone supplies not of Electric Company manufacture not presently required by the Telephone Company for its uses, and apparatus or supplies which have no value except as junk.

Such apparatus and supplies delivered by the Telephone Company to the Electric Company at the storerooms of the latter or at such destination as the Electric Company may designate, shall be sold or disposed of by the Electric Company to the best possible advantage.

The net amount received by the Electric Company from the sale or disposition of this class of apparatus or supplies shall be credited to the Telephone Company less a percentage, as indicated below, to remunerate the Electric Company for its services.

[fol. 10855] 7% of the net amount received by the Electric Company where deliveries are made to the Electric Company's storerooms.

1% of the net amount received by the Electric Company where deliveries are made direct to a destination designated by the Electric Company, other than its storerooms.

6. Class C:

Class "C" includes apparatus or supplies of active types other than Class "D" as described hereinafter. The Electric Company shall repair such apparatus or supplies, if required by the Telephone Company, and hold it subject to the Telephone Company's orders.

When such apparatus or supplies are received, the Electric Company will credit the Telephone Company therefor at the price of corresponding new apparatus or supplies, and when they are reissued to the Telephone Company will bill the same to the Telephone Company at the price at which they were so credited.

As remuneration for its services (except repairs covered by Section 8 below) the Electric Company shall charge the Telephone Company 4 per cent of the amounts so credited, plus an amount, billed monthly, equal to 6 per cent per an-

num upon the value of Class "C" material in the Electric Company's storerooms as determined from the Electric Company's books at the end of each month. After the annual inventory has been taken on December 31st, and the books are closed for the year, six months' interest at 6% per annum shall be computed on the difference between the actual investment in Class "C" stock as shown by the inventory and the estimated investment in Class "C" stock as determined from the books, and if the actual inventory is less than the book figure this interest adjustment shall be credited to the Telephone Company, and if the actual inventory is more than the book figure this interest shall be debited to the Telephone Company.

7. Class D:

Class "D" includes switchboard cords and plugs which are sent in by the Telephone Company to be repaired and returned immediately to the point from which they were sent.

Such cords and plugs shall neither be credited to the Telephone Company when received by the Electric Company nor billed to the Telephone Company when re-shipped to the point from which they were sent.

A monthly charge of $1.00 per hundred cords and plugs of this class received by the Electric Company from the Telephone Company, shall be made to the Telephone Company as the Electric Company's remuneration for this service (except repairs covered by Section 8 below).

8. Repairs:

Necessary repairs to Classes "C" and "D" apparatus or supplies shall be made under the terms of the Supplementary Agreement covering Section 7-(c) of the Standard Supply Contract and the cost of such repairs shall be billed to the Telephone Company separately.

9. Insurance:

For insurance purposes Class "C" apparatus or supplies in the Electric Company's storerooms shall be valued at 50% of the current value new of similar apparatus or supplies and the Electric Company shall insure it on a basis of 80% of this valuation.

In case of loss by fire the Electric Company shall secure from the insurance company the best possible adjustment for the loss incurred in connection with Class "C" material and the Telephone Company shall reimburse the Electric Company in an amount equal to the difference between such insurance as the Electric Company is able to collect on such Class "C" apparatus or supplies so lost and the amount credited to the Telephone Company by the Electric Company for such apparatus or supplies.

[fol. 10856] 10. Duration:

This agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1924 covering Section 7-(a) of the Standard Supply Contract effective January 1, 1924.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10857] Section 7-(b)

Supplementary Agreement to Standard Supply Contract

Subject: Special and Unusual Stocks

Standard Agreement supplementing Section 7-(b) of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Co.

1. Service:

The services specified in Sections 5 and 7-(b) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

For carrying such Special and Unusual Stocks the Electric Company will bill the Telephone Company monthly at

the rate of 8% per annum on the average monthly investment in this class of apparatus or supplies; this charge to begin thirty (30) days after the Telephone Company has been notified that the apparatus or supplies is in storage and subject to its order, and to continue until delivery to the Telephone Company or until, upon the Telephone Company's authority, the Electric Company takes it, in reasonable quantities into its general stock, or otherwise disposes of it.

3. Duration:

3.1 This agreement shall become effective on January 1, 1924, and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

3.2 This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922, covering Section 6-B of the Standard Supply Contract effective November 1, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10858] Section 7-(c)

Supplementary Agreement to Standard Supply Contract

Subject: Making Repairs to Apparatus or Supplies at Distributing House Shops

Standard Agreement supplementing Section 7-(c) of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(c) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

2.1 The Electric Company may bill such repair work at firm prices as agreed upon, the basis for such prices to be as set out in paragraph 2.2 and to hold good until changes in costs of material and labor make a revision necessary.

2.2 For such work not covered by firm prices, the Electric Company shall charge on the following basis:

(a)—Material—At prices under Sections 3 and 4 of the Standard Supply Contract.

(b)—Productive Labor—At actual cost.

(c)—The following rates applied on the actual cost of productive labor to cover Shop Expense, General and Local Supervision, and Interest on Investment:

General Repairs	30%
Metal and Woodworking	60%
Wood Finishing	45%
Metal Finishing	90%
Switchboard Wiring	45%

3. Duration:

3.1 This agreement shall become effective on January 1, 1924 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

3.2 This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922, covering Section 6-D of the Standard Supply Contract effective November 1, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10859] Section 7-(d)

Supplementary Agreement to Standard Supply Contract

Subject: Inspection

Standard Agreement supplementing Section 7-(d) of the Standard Supply Contract effective January 1, 1924

between Western Electric Company, Incorporated and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(d) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

The charges for such inspection are not part of the cost under Section 3 of the Standard Supply Contract. The Electric Company will bill the Telephone Company at the following standard rates applied to the net cost of supplies. These rates are based on the Electric Company's cost of performing this service including interest charges and are subject to revision when warranted by changes in cost.

Group Number		
1.	Wire including bare copper, iron, insulated and tie wire, cable and strand	.5%
2.	Wood products for outside line construction purposes In the case of treated chestnut, cypress, juniper and northern, western and Maine cedar poles, the rate applies to the cost of treatment only.	4. %
3.	All other supplies not of Electric Company manufacture	2. %

3. Duration:

This agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1924 covering Section 7-(d) of the Standard Supply Contract effective January 1, 1924.

(A) Combined with all Other Supplies, Effective 4/1/26.

(B) Change in rates, effective 4/1/27.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10860] Section 7-(e)

Supplementary Agreement to Standard Supply Contract

Subject: Cartage

Standard Agreement supplementing Section 7-(e) of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(e) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

For performing such services the Electric Company will bill the Telephone Company monthly for the direct cost of cartage, plus 10% to cover general and local supervision and incidental expense.

3. Duration:

3.1 This agreement shall become effective on January 1, 1924 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

3.2 This agrement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922 covering Section 6-H of the Standard Supply Contract effective November 1, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10861] Section 7-(g)

Supplementary Agreement to Standard Supply Contract

Subject: Special Accounting or Clerical Work or Other Miscellaneous Services

Standard Agreement supplementing Section 7-(g) of the Standard Supply Contract effective January 1, 1924 between Western Electric Company, Incorporated and The Ohio Bell Telephone Company.

1. Service:

Such services of the kind specified in Section 7-(g) of the Standard Supply Contract as the Telephone Company may request the Electric Company to perform will be performed on the following basis.

2. Remuneration:

The Electric Company will bill the Telephone Company monthly either at established rates, as agreed upon, such rates to represent the Electric Company's cost and to hold good until revised because of changes in costs, or for services not covered by established rates at its cost of performing such services. Cost as used in this paragraph shall include the following:

(a) Material—As prescribed in Sections 3 and 4 of the Standard Supply Contract.

(b) Direct Labor—At actual cost plus 25% to cover general and local supervision.

(c) Expense Items—At actual cost.

(d) Interest on investment—At a reasonable rate.

3. Duration:

This Agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

This Agreement replaces and cancels Supplementary Agreements executed by the parties hereto effective January 1, 1924 covering Section 7-(g) of the Standard Supply Contract effective January 1, 1924.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10862] No. 1

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of the Standard Supply Contract

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1, 1926.

Audit for rate and classification, all bills for freight or express paid by the Telephone Company and make proper adjustments with the Transportation Companies.

Name of Telephone Company: The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

For auditing such freight and express bills, $.03 per bill.
For prosecuting claims on such bills, $1.00 per claim.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10863] No. 2

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of the Standard Sup-ly Contract

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1, 1926.

Mount American Telephone and Telegraph Company instruments on apparatus or switchboards and dismount such instruments from returned apparatus or switchboards.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

For Mounting such instruments, $.05 per set.
For Dismounting such instruments, $.03 per set.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10864] No. 21

Date December 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) or the Standard Supply Contract.

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under stand-

ard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1st, 1926.

Rental of 900 square feet of yard space.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

At actual rental cost of $.06 per square foot, plus taxes $.052 per square foot per year.

Total $.112 per square foot per year.

Total charge per year $100.80.

Charge per month $8.40.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10865] No. 22

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of The Standard Supply Contract

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1st, 1926.

Watch box and watchman service in building at 6209 Carnegie Avenue, Cleveland, Ohio. (Refer to letter from Supervisor of Buildings dated March 8th, 1924.)

Name of Telephone Company: The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supple-

mentary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

Rental of 2 watchboxes at $3.00 each per month	$6.00
Watchman service per month	14.00
Total	$20.00

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10866] No. 23

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of The Standard Supply Contract.

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under the standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1st, 1926.

Heating buildings at 6209 Carnegie Avenue, Cleveland, Ohio, as outlined in Division Plant Superintendent's letter of September 27, 1924.

Name of Telephone Company: The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

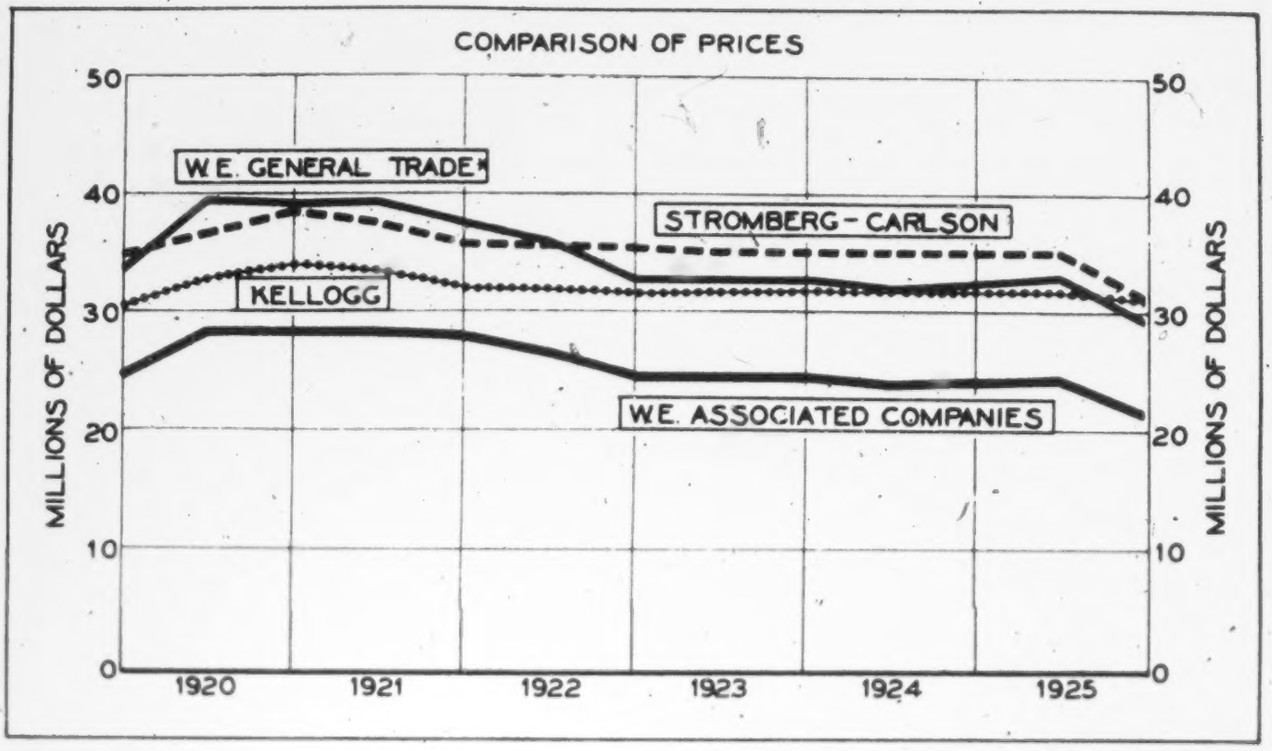
57.2% of the following:

1. Fireman's wages—Actual cost plus 25% to cover local and general supervision.
2. Fuel—Actual Cost.
3. Repairs to Heating Equipment—Actual Cost.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

COMPANY WIDE CASE -- COX EXHIBIT A-2

COMPARATIVE PRICES
FOR COMPARABLE APPARATUS MANUFACTURED BY WESTERN ELECTRIC CO. INC. AND COMPETING MANUFACTURERS



Date	Western Electric Co., Inc.			Kellogg Swbd. & Supply Co.		Strom.-Carlson Tel. Mfg. Co.	
	Associated Companies	General Trade					
		Amount	% of Assoc. Price	Amount	% of Assoc. Price	Amount	% of Assoc. Price
1-1-20	$24,633,159	$33,726,871	137	$30,653,718	124	$35,034,411	142
7-1-20	28,376,464	39,482,545	139	32,904,986	116	36,851,525	130
1-1-21	28,376,464	39,297,937	138	34,049,358	120	38,416,333	135
7-1-21	28,376,464	39,285,278	138	33,437,453	118	37,566,163	132
1-1-22	28,070,625	37,618,215	134	32,007,356	114	35,882,213	128
7-1-22	26,623,276	36,021,343	135	31,856,457	120	35,723,971	134
1-1-23	24,575,678	32,936,068	134	31,424,569	128	35,516,945	145
7-1-23	24,573,038	32,816,317	134	31,752,866	129	35,164,764	143
1-1-24	24,575,092	32,876,764	134	31,857,775	130	35,164,764	143
7-1-24	23,905,770	32,084,191	134	31,857,775	133	35,164,764	147
1-1-25	24,125,542	32,406,301	134	31,843,557	132	35,164,764	146
7-1-25	24,378,280	32,958,549	135	31,843,557	131	35,164,764	144
1-1-26	21,430,787	29,318,625	137	31,070,024	145	31,342,014	146

NOTES: FIGURES FOR WESTERN ELECTRIC IN ABOVE TABLE SHOW PRICES AT THE DATES INDICATED FOR A FIXED BILL OF GOODS REPRESENTING WESTERN ELECTRIC CO. SALES DURING 1924 OF 73 LEADING ITEMS OF REPRESENTATIVE CLASSES OF EQUIPMENT.

FIGURES FOR KELLOGG AND STROMBERG-CARLSON SHOW THEIR LOWEST ADVERTISED PRICES FOR A FIXED BILL OF GOODS COMPARABLE WITH THAT OF WESTERN ELECTRIC AND AT CORRESPONDING DATES.

10867

6423

438 - Sheet 1

1-1-26

List of material manufactured by Kellogg Switchboard and Supply Company and Stromberg-Carlson Telephone Manufacturing Company which in nature or function seems to approximate the material of Eastern Electric manufacture used in the trade.

Approximate Total Sales 1924 (a)	Eastern Electric Company, Inc. Associated (b)	Eastern Electric Company, Inc. General Trade * (b)	Kellogg Switchboard and Supply Company (c)	Stromberg-Carlson Telephone Manufacturing Company (c)
392,937	Condenser No. 21-E	Condenser No. 21-E	Condenser No. 16	Condenser No. 12
138,887	" " 21-K	" " 21-K	" " 8	" " 21
134,799	" " 21-L	" " 21-L	" " 16	" " 22
544,259	" " 21-BB (21-AP prior to 1925)	" " 21-AP	" " 8	" " 21
234,943	Cord No. 87 6'	Cord No. 87 6'	Cord No. 228-O 6' Silk	Cord No. O-4-C 5'
1,146,919	" " 447 6'3"	" " 447 6'3"	" " 336-TO 6'	" " S-12-K 6'
206,693	" " 448 6'3"	" " 448 6'3"	" " 309-TO 6'	" " S-18-K 6'
71,289	" " 493 6'3"	" " 493 6'3"	" " 301-TO 6'	" " S-22-O 6'
1,283,177	" " 547 9-7/8"	" " 547 9-7/8"	" " 418-T 9-1/4"	" " T-1-K 9" (T-1-T in 1928)
1,797,209	" " 548 9-7/8"	" " 548 9-7/8"	" " 418-T 9-1/4"	" " T-1-K 9" (T-1-T in 1928)
1,973,372	" " 549 8-1/2"	" " 549 8-1/2"	" " 207-TS 3' Silk	" " S-3-C 3'
2,043,388	" " 550 5-1/2"	" " 550 5-1/2"	" " F-479-D 6' Silk	" " S-3-C 6' (S-3-A in 1919)
439,339	Cord Weight No. 119 (116,1920-1922)	Cord Weight No. 119	Cord Weight No. 9	Cord Weight No. 6
836,698	Desk Stand No. 40-AL(30-AL in 1920)	Desk Stand No. 40-AL(30-AL, 1920-1925)	Desk Stand No. 118 C.B. less Rec.41-A & Cord,Trans.64-C and Book,(2)Trans.Cords, and Cord 452-O 6'	Desk Stand No. 986 Central Energy less Rec. 27-A and Cord, Trans. T-C Complete,(2)Trans. Cords, and Cord D-3-C 6' (Less Cord 1920-1923)
14,769	Drop No. 56-B	Drop No. 56-B	Drop No. 50-E less (1/5) Mounting Strip No. 409	Drop No. 12-A less (1/5) Mounting Strip No. 143
24,028	" " 56-L	" " 56-L	Drop No. 50-E less (1/5) Mounting Strip No. 409	Drop No. 12-A less (1/5) Mounting Strip No. 143
39,378	Generator No. 48-A	Generator No. 48-A	Generator No. 53	Generator No. 38.
240,144	Jack No. 49 10 per Strip	Jack No. 49 10 per Strip	Jack (1/10) No. 273	Jack No. 130, Mounting No. 80
4,188,190	" " 49 20 per Strip	" " 49 20 per Strip	" (1/20) No. 261	" " 130, Mounting No. 81
820,220	" " 92 10 per Strip	" " 92 10 per Strip	" (1/10) No. 274	" " 127, Mounting No. 82
13,306,062	" " 92 20 per Strip	" " 92 20 per Strip	" (1/20) No. 239	" " 127, Mounting No. 83
34,189	" " 99 Mounted on (1/4) Jack Mounting No 30	" " 99 Mounted on (1/4) Jack Mounting No. 30	" (1/2) No. 110	" (1/2) No. 93
1,371,052	" " 141 20 per Strip	" " 141 20 per Strip	" (1/20) No. 268	" No. 135, Mounting No. 81
11,730	" " 219-C (155, 1920-1923)	" " 219-C (155, 1920-1923)	" No. 25	" " 55
10,215	Key No. A-1-AT	Key No. A-1-AT (102-A, 1920-1923)	Keys No. 1013, 1041 on Rec. No. 1004	Keys No. 173, 178 on Mounting No. 83
48,186	" " A-3-A	" " A-1-A ((12) 69-A 1920-1923)	Key (12/2) No. 318	Key (12/2) No. 166 on Mounting No. 14
17,696	" " 134-A	" " 136-A	" No. 1019 on Rec. 1021	" No. 178 on Mounting No. 95
882,459	Lamp No. 2-F	Lamp No. 2-F	Lamp No. 18-A	Lamp No. 16
861,342	" " 2-G	" " 2-G	" " 24-A	" " 32
1,344,145	" " 2-U	" " 2-U	" " 24-B	" " 37
636,081	Lamp Cap No. 2-H	Lamp Cap No. 2-H	Lamp Cap No. 154-A	Lamp Cap No. 27-B
306,752	" " " 2-L	" " " 2-L	" " " 154-B	" " " 27-C
2,101,483	" " " 2-AT	" " " 2-AT	" " " 154	" " " 27-A
592,423	" " " 8-A	" " " 8-A	" " " 62	" " " 29-A
1,073,688	Lamp Socket No. 12 10 per Strip	Lamp Socket No. 12 10 per Strip	Lamp Jack (1/10) No. 34	Lamp Socket No. 121, Mounting No. 80
502,103	" " " 12 20 per Strip	" " " 12 20 per Strip	" " (1/20) No. 25	" " " 121, Mounting No. 81
730,253	" " " 13	" " " 13	" " No. 39	" " " 12
643,816	" " " 30 30 per Strip	" " " 30 30 per Strip	" " (1/20) No. 41	" " " 121, Mounting No. 83
19,473	Plug No. 47	Plug No. 47	Plug No. 55	Plug No. 57
917,351	" " 109	" " 109	" " 201	" " 54
630,341	" " 110	" " 110	" " 106	" " 53
342	" " 137	" " 137	" " 139 (25, 1920-1922)	" " 23
31,688	Relay No. 114-AK	Relay No. 114-AK	Relay No. 2045-S-SF and Relay Cover	Relay No. 2035-S and (1/2) Relay Casing No.19
10,561	" " 149-P	" " 149-P	Relay No. 2006-S-AQ and Relay Cover	" " 264-O and (1/2) Relay Casing No.19
10,667	" " 162-S	" " 162-S	" " 2030-S-AQ and Relay Cover	" " 264-S and (1/2) Relay Casing No.19
853,564	" " A-1	" " A-1	" " 2039-C-SF	" " 225-A
751,303	" " A-2	" " A-2	" " 2045-SF	" " 202-K
254,302	" " B-1	" " B-1	" " 2041-C-CZ and Relay Cover	" " 212-A and (1/2) Relay Casing No.19
51,097	" " B-2	" " B-2	" " 2049-C-CZ and Relay Cover	" " 213-S and (1/2) Relay Casing No.19
30,322	" " B-3	" " B-3	" " 2001-C-CZ and Relay Cover	" " 213-C and (1/2) Relay Casing No.19
28,166	" " B-9	" " B-9	" " 2041-SA and Relay Cover	" " 201-A and (1/2) Relay Casing No.19
33,349	" " B-4	" " B-4	" " 2045-C-OC	" " 253-A
27,791	" " B-34	" " B-34	" " 2002-SY	" " 204-OC
26,872	" " B-194	" " B-194	" " 2001-SS	" " 203-C
27,256	" " B-214	" " B-214	" " 2034-SY All Relays less (1/20) Mtg.Strip 1003 since 1-1-23.	" " 204-CA
114,163	Repeating Coil No. 25-A	Repeating Coil No. 25-A	Repeating Coils (2) No. 16-A	Repeating Coils (2) No. 11-A
8,255	" " 27-A	" " 27-A	" " No. 16-A	" " No. 11-A
18,331	Resistance No. 18-B	Resistance No. 18-B	Resistance No. 1-E	Resistance No. 10-E
71,933	" " 18-AE	" " 18-AK	" " 1-B	" " 10-G
49,022	" " 18-AJ	" " 18-AJ	" " 1-G	" " 10-C
43,517	" " 18-AK	" " 18-AK	" " 1-S	" " 10-O
2,626	Retardation Coil No. 8-E	Retardation Coil No. 8-E	Retardation Coil No. 11-A	Impedance Coil No. 17-C
22,180	" " " 46-C	" " " 46-C	" " " Z1-E	" " " 1-G
7,501	" " " 54-C	" " " 54-C	" " " Z1-L	" " " 203 and (1/2) Relay Casing No. 19
74,760	" " " 54-D	" " " 54-B	" " " Z2-A	" " " 221 and (1/2) Relay Casing No. 19
30,648	Ringer No. 6-A	Ringer No. 6-A	Ringer No. 84-A biased less (2) gongs Pc. 30488 (78-A, 1920-1922)	Ringer No. 49-A less gongs
93,403	" " 8-A	" " 8-A	Ringer No. 84-A biased less (2) gongs Pc. 30488 (78-A, 1920-1922)	Ringer No. 49-A less gongs
20,049	" " 51-B	" " 51-B	Ringer No. 84-C less (2) gongs Pc.30488	Ringer No. 46-F less gongs
32,522	Subset No. 315-H	D.S.B. No. 315-H less Ind.Coil No. 13	D.S.B. No. P-2328 Mtg. less Ind.Coil 28-C (Less Light.Arrester 3 prior to 1926).	D.S.B. No. 317-S Mtg.less Light. Arrester 90.
13,691	" " 317-P	Subset No. 317-P less Ind.Coil No. 13	Hall Tel. No. 2859 Mtg. less Rec.41-A & Cord, Trans. 22-LC, Ind.Coil 28-C (Less Light. Arrester 3 prior to 1926)	Hall Tel. 896-L Mtg. less Rec.27-A & Cord, Trans.7-L complete, Ind.Coil 30-A & Light. Arrester 7C.
13,583	" " 392-A	Extension Bell No. 392-A	Ext. Bell No. 147-SA Com.Bat. (47-SA less Cond. 78, 1920-1923)	Extension Bell No.1160-A Mtg.(968-A,1920-1925)
50,836	" " 533-A	Telephone No. 1533-A less [illegible], Trans. 123-SW (32[illegible] Ind. Coil 46.	Tel. No. 742-SA Com. Bat. Rec. type less Rec. 41-A & Cord, Trans. 64-C & Seat, Ind. Coil 79-A	Hall Tel. No. 1155-ST Central Energy (1130-ST prior to 1923) less Rec. No. 27-A & Cord, Trans. T-C complete, Ind. Coil 43-A.
899,752	" " 534-A	D.S.B. No. 534-A less [illegible]	D.S.B. No. P-259-SA Com. Bat.	D.S.B. No. 1156-ST Central Energy (1132-ST, 1920-1923) less Ind. Coil 43-A.

No. 1435 - Sheet 2

* Graybar Electric Company, Inc., 1926.

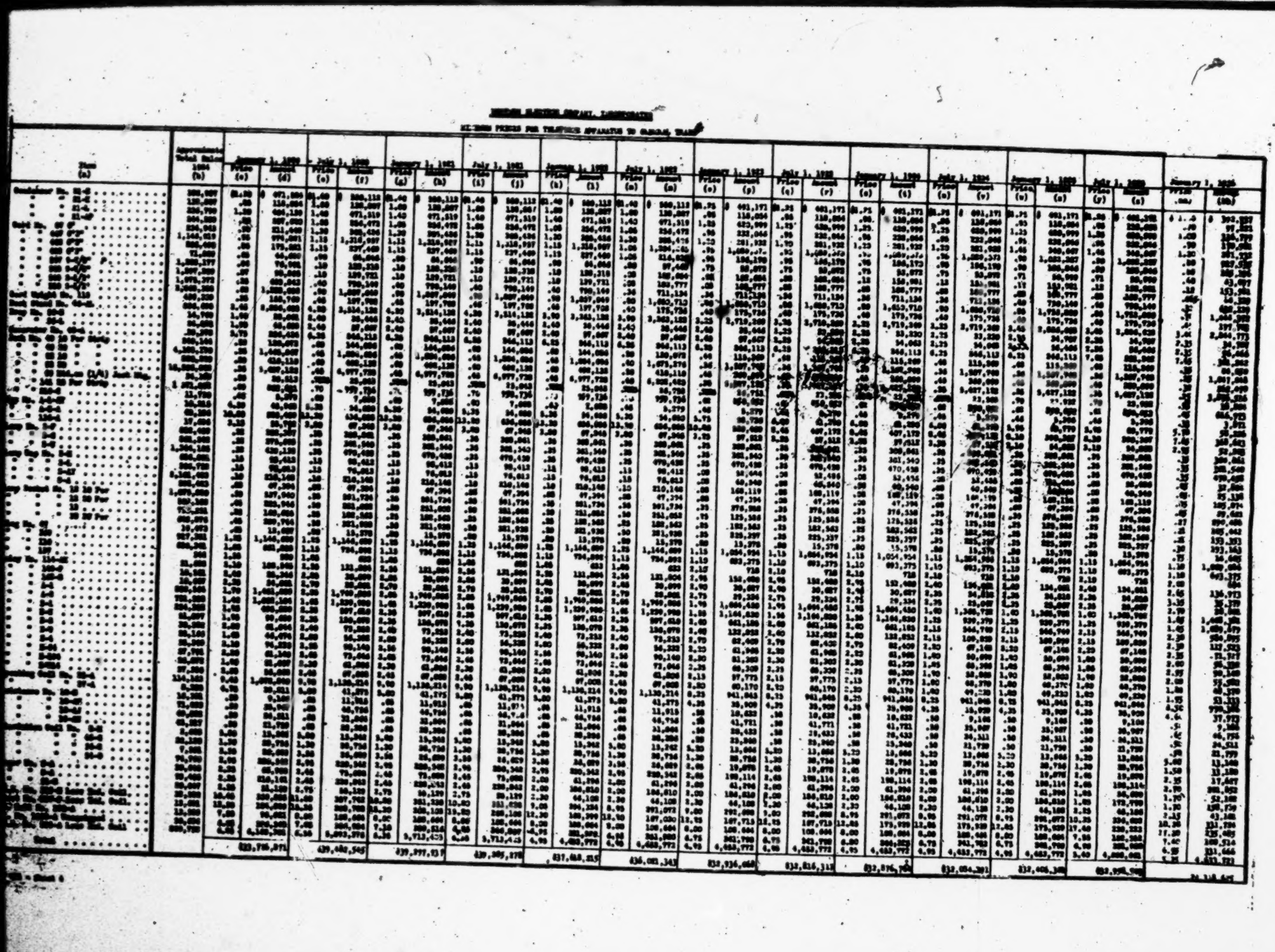
10868

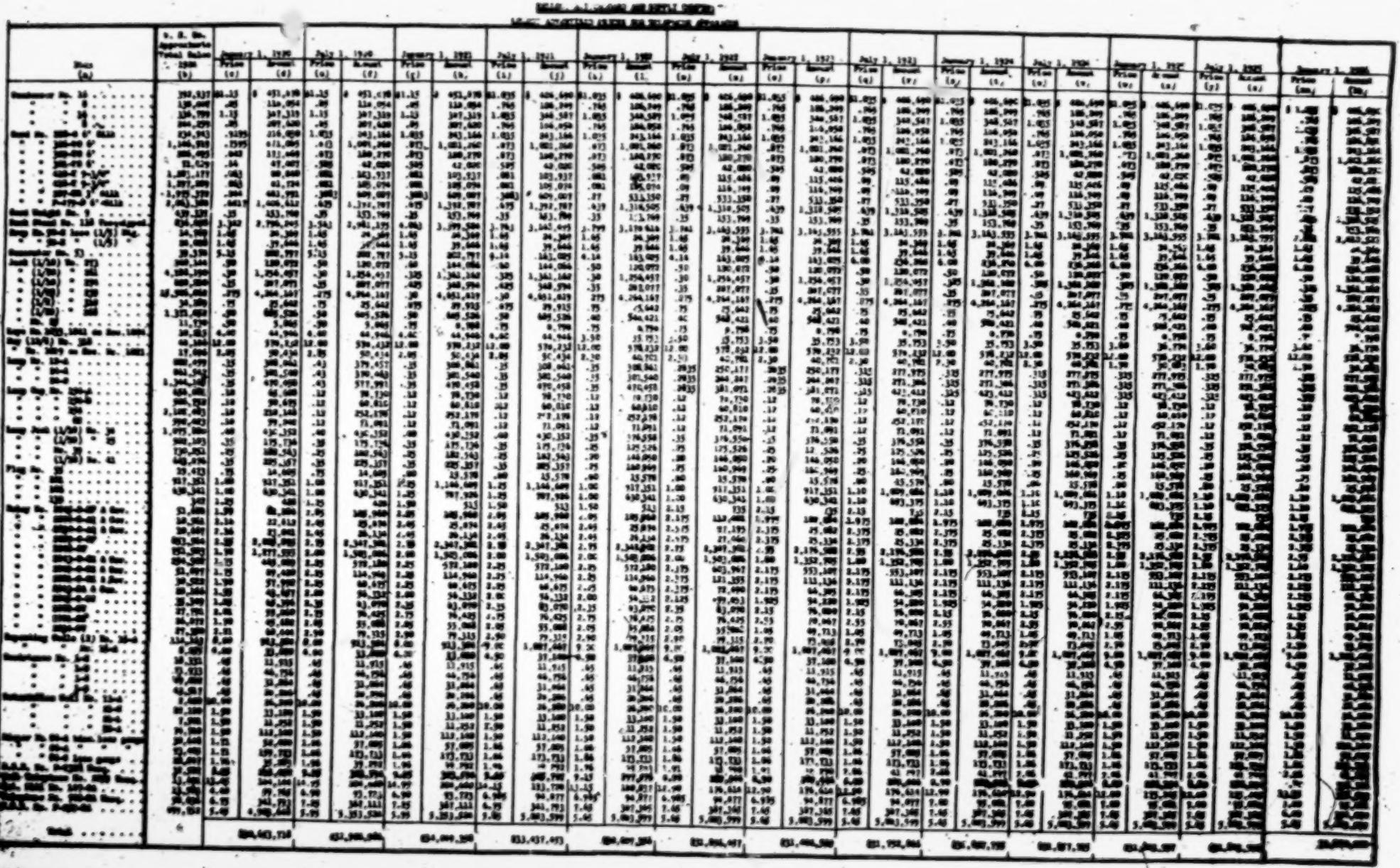
WESTERN ELECTRIC COMPANY, INCORPORATED

PRICES TO ASSOCIATED COMPANIES FOR TELEPHONE APPARATUS

Item (a)	Approximate Total Qty. 1926 (b)	January 1, 1920 Price (c)	January 1, 1920 Amount (d)	July 1, 1920 Price (e)	July 1, 1920 Amount (f)	January 1, 1921 Price (g)	January 1, 1921 Amount (h)	July 1, 1921 Price (i)	July 1, 1921 Amount (j)	January 1, 1922 Price (k)	January 1, 1922 Amount (l)	July 1, 1922 Price (m)	July 1, 1922 Amount (n)	January 1, 1923 Price (o)	January 1, 1923 Amount (p)	July 1, 1923 Price (q)	July 1, 1923 Amount (r)	January 1, 1924 Price (s)	January 1, 1924 Amount (t)	July 1, 1924 Price (u)	July 1, 1924 Amount (v)	January 1, 1925 Price (w)	January 1, 1925 Amount (x)	July 1, 1925 Price (y)	July 1, 1925 Amount (z)	January 1, 1926 Price (aa)	January 1, 1926 Amount (bb)
Condenser No. 21-B	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cord No. 57	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total			$4,538,180		$5,376,464		$5,396,464		$5,376,464		$5,070,823		$4,623,970		$4,573,078		$4,573,080		$4,573,098		$3,900,770		$4,186,542		$4,070,808		$3,430,507

No. 426 - Sheet 2





STROMBERG-CARLSON TELEPHONE MANUFACTURING COMPANY

LOWEST ADVERTISED PRICES FOR TELEPHONE APPARATUS

Item (a)	U. S. Gov. Approximate Total Sales 1929 (b)	January 1, 1930 Price (c)	January 1, 1930 Amount (d)	July 1, 1930 Price (e)	July 1, 1930 Amount (f)	January 1, 1931 Price (g)	January 1, 1931 Amount (h)	July 1, 1931 Price (i)	July 1, 1931 Amount (j)	January 1, 1932 Price (k)	January 1, 1932 Amount (l)	July 1, 1932 Price (m)	July 1, 1932 Amount (n)	January 1, 1933 Price (o)	January 1, 1933 Amount (p)	July 1, 1933 Price (q)	July 1, 1933 Amount (r)	January 1, 1934 Price (s)	January 1, 1934 Amount (t)	July 1, 1934 Price (u)	July 1, 1934 Amount (v)	January 1, 1935 Price (w)	January 1, 1935 Amount (x)	July 1, 1935 Price (y)	July 1, 1935 Amount (z)	January 1, 1936 Price (aa)	January 1, 1936 Amount (bb)
Desktop No. 50	302,927	$1.15	$ 451,078	$1.15	$ 451,078	$1.15	$ 451,078	$1.15	$ 451,078	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000
" " 51	130,807	.85	116,084	.85	116,084	.85	116,084	.85	116,084	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849
" " 52	130,799	1.15	847,819	1.15	847,819	1.15	847,819	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507
" " 53	344,280	.85	307,680	.85	307,680	.85	307,680	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912
Desk Set. 5-A-C 5'	344,543	.95	311,649	1.125	414,811	1.00	368,680	1.00	368,680	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812
" " 5-B-C 6'	1,146,519	.75	862,643	.953	980,614	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450
" " 5-B-C 6'	806,475	.75	144,347	.953	176,333	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640
" " 5-C-C 6'	77,889	.10	10,915	.565	68,080	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717
" " 5-C-C 6'	1,843,177	.10	139,118	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646
" " 5-C-C 6'	1,297,308	.10	129,731	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769
" " 5-C-C 6'	1,973,372	.25	493,343	.286	564,907	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134
" " 5-C-C 6'	2,053,360	.60	1,232,016	.673	1,382,727	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197
Desk Height Set 6	630,160	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789
Desk Stand No. 300 Unequipped	630,000	6.65	4,041,471	6.52	4,110,384	6.42	4,046,904	4.42	2,784,825	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000
Drop No. 10-A Lamp Mtg. Strip	14,700	2.30	33,810	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861
" " 10-A Lamp "	34,088	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404
Generator No. 20	30,378	5.35	210,073	5.35	210,073	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866
Jack No. 150, Mtg. No. 80	340,164	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073
" " 150, Mtg. No. 81	4,126,196	.40	1,673,276	.405	1,673,276	.40	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276
" " 150, Mtg. No. 82	880,000	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099
" " 150, Mtg. No. 83	13,000,063	.35	5,457,122	.35	427,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122
" " (1/5) 80	36,189	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095
" " 150, Mtg. No. 81	1,371,081	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631
" " 80	11,720	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790
Keys No. 175, 176 on Mtg.	38,215	1.00	51,075	1.00	51,075	1.00	38,839	1.00	38,839	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944
Key (12/0) 180 on Mtg.	68,188	9.75	669,614	9.75	669,614	9.00	648,586	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332
" " 178 on Mtg.	17,696	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240
Lamp No. 10	888,649	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582
" " 11	883,542	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078
" " 12	1,004,165	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691
Lamp Mtg. No. 27-B	664,081	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730
" " 27-C	506,753	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810
" " 27-A	2,161,823	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179
" " 28-A	588,433	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263
Lamp Socket No. 181, Mtg. No. 80	1,095,000	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026
" " 181, " 81	958,104	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746
" " 181, " 82	730,351	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563
" " 181, " 83	643,076	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357
Plug No. 80	19,673	.75	14,808	.75	14,808	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570
" " 81	917,861	1.00	917,861	1.00	917,861	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826
" " 82	630,341	1.00	630,341	1.00	630,341	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926
" " 83	842	1.00	842	1.00	842	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488
Relay No. 200-A (1/5) Unstag	51,000	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323
" 200-B " (1/5) "	10,561	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900
" 200-C " (1/5) "	10,007	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736
" 200-A	853,344	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608
" 200-B	752,500	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607
" 200-C	354,308	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979
Relay No. 202-A (1/5) Unstag	51,007	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783
" 202-B " (1/5) "	30,522	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907
" 202-C " (1/5) "	22,166	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187
" 202-A	28,500	3.70	99,643	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880
" 202-B	27,791	3.58	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804
" 202-C	14,973	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906
" 202-D	27,500	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213
Repeating Coils (1) No. 114	114,153	8.00	913,304	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630
" (2) " 114	8,886	4.80	42,080	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395
Resistance No. 140	10,561	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744
" " 141	71,511	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760
" " 142	49,022	.98	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130
" " 143	43,519	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165
Repeating Coil No. 19-C	2,650	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941
" " 19-E	15,130	1.35	19,962	1.45	39,662	1.45	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662
Repeating Coil No. 1000, (1/5) Relay Unst.	7,501	1.525	11,434	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565
" " 1000, (1/5) " "	76,700	2.583	198,045	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845
Plug No. 60-A Lamp Cord	20,000	2.25	44,954	2.25	44,954	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296
" " 60-B	93,000	2.53	235,161	2.53	[illegible]	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610
" " 60-C	20,047	2.20	44,103	2.20	44,103	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096
D.S.A. No. 200-A Lamp Arrest.	98,382	9.11	897,576	9.90	921,960	9.90	921,960	9.55	893,078	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941
Tel. No. 600-A Unequipped	13,491	14.68	198,159	15.55	210,493	15.55	210,493	14.70	198,359	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565
Extension Bell No. 1150-A	13,583	6.88	93,944	7.05	95,825	8.35	113,418	8.35	113,418	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938
Tel. No. 1150-GY Unequipped	32,634	4.10	410,156	4.05	444,139	4.05	444,139	7.80	855,084	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697
D.S.A. No. 1150-GY Less Ext. Bell	899,710	5.80	4,788,666	5.80	5,210,541	5.06	3,210,543	5.75	3,173,376	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710
Total			35,024,411		36,051,575		30,410,333		37,566,163		35,842,18[illegible]	By	35,773,971		35,316,965		36,344,956		37,144,956		35,160,956		38,144,956		35,144,956		38,288,956

Form No. 600 - Sheet 6

40872

COMPANY WIDE CASE -- COX EXHIBIT A-3

COMPARISON OF PRICES ON TELEPHONE APPARATUS BY WESTERN ELECTRIC COMPANY, INCORPORATED, TO ASSOCIATED COMPANIES AND TO GENERAL TRADE

DECEMBER 31, 1925

The Western Electric Company, Incorporated, sells telephone apparatus of its own manufacture under two price lists - one to the Associated Companies and the other to the General Trade.

Associated Company prices are, in general, substantially lower and are never higher than the lowest General Trade prices and are fixed regardless of the quantity ordered. That is, the price is the same for an order of one as for a maximum order of any given item. The General Trade prices, however, follow general business practice in providing lower prices for wholesale quantities. The attached sheets compare the prices to the Associated Companies for an order of one or more with the prices to the General Trade for maximum quantities.

A price book is published for each class of customer but all the items in the price book for the Associated Companies do not appear in the price book for the General Trade, because certain important items of patented apparatus, such as loading coils are sold only to the Associated Companies.

The attached sheets compare the price in effect December 31, 1925, to the Associated Companies and to the General Trade for all items of equipment (not including assemblies) published in both price lists. In each case the price to the General Trade is the lowest allowed. The amount of the increase in the price to the General Trade over the price to the Associated Companies is shown for each item in both amount and per cent.

The following summarizes the results of this study:

Number of items priced both to Associated Companies and to General Trade 2,313

Per cent. increase in price to General Trade over price to Associated Companies:

Highest (Cord Tips Nos. 38,47,55,56, 62,72, 75, 79)	400.00%
Lowest (Ringers Nos.38-BG and 47-BG). . .	23.79%
Average	41.72%

E. V. COX,
Assistant Vice President.

Feb 1, 1926

No. 429 - Sheet 1.

10873

6429

WESTERN ELECTRIC COMPANY, INCORPORATED

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE.

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per cent (e)
Backboards -				
79	$ .25	$ .35	$ .10	40.00
136-B Walnut	5.30	7.20	1.90	35.85
136 Oak	4.10	5.60	1.50	36.59
138-B Walnut	6.00	8.20	2.20	36.67
138 Oak	4.75	6.50	1.75	36.84
144-A	1.80	1.70	.50	41.67
146-A	1.10	1.50	.40	36.36
147-A	.35	.50	.15	42.86
148-A	.70	1.00	.30	42.86
Battery Boxes -				
1-A	1.00	1.35	.35	35.00
2-B	3.00	4.05	1.05	35.00
Binding Posts -				
1-A	.20	.30	.10	50.00
B	.15	.20	.05	33.33
2-A	.12	.17	.05	41.67
C	.23	.34	.11	47.83
3-A	.15	.20	.05	33.33
4-A	.15	.25	.10	66.67
16-A	.14	.20	.06	42.86
20-A	.06	.06	.02	50.00
23-A				
Booth Switches -				
1-A	3.00	4.10	1.10	36.67
Bridging Connectors -				
1	.035	.05	.015	42.86
2	.04	.06	.02	50.00
3	.065	.10	.035	53.85
4	.18	.28	.10	55.56
Bussers -				
1-A	1.30	1.80	.50	38.46
B	1.50	2.10	.60	40.00
2-A	1.20	1.65	.45	37.50
C	1.35	1.85	.50	37.04
D	1.10	1.50	.40	36.36
Cable -				
134-B	.075	.11	.035	46.67
134-B Lead Covered	.11	.1575	.0475	43.18
136-B	.185	.2625	.0775	41.89
136-B Lead Covered	.2625	.3725	.11	38.94
140-B	.23	.335	.105	45.65
141-B	.0975	.14	.0425	43.59
141-B Lead Covered	.16	.23	.07	43.75
142	.0475	.065	.0175	36.95
155-B	.075	.115	.04	53.33
156-B	.0975	.16	.0625	64.10
157-B	.1375	.185	.0575	45.18
157-B Lead Covered	.20	.2875	.0875	43.75
158-B	.16	.23	.07	43.75
158-B Lead Covered	.235	.3425	.1075	45.74
161-B	.0375	.048	.0105	28.00
161-B Lead Covered	.07	.10	.03	42.86
162-B	.0625	.075	.0125	20.00
162-B Lead Covered	.09	.125	.035	38.89
164-B	.0575	.082	.0245	42.61
165-B	.0875	.04	.0825	94.29
1086	.2425	.3275	.085	35.05
1026	.175	.235	.06	34.29
1050	.13	.1875	.0575	44.23
1062	.2425	.3475	.105	43.30
1070	.308	.4375	.1325	43.02
1074	.085	.1225	.0375	44.12
1073	.0925	.1325	.04	43.24
1084	.155	.2225	.0675	43.55
1105	.2475	.355	.1075	43.43
1114	.225	.3225	.0975	43.33
1117	.2425	.348	.105	43.30
1121	.2675	.3775	.11	41.12
1125	.1525	.219	.0665	43.61
1126	.20	.2875	.0875	43.75
1127	.1675	.24	.0725	43.28
1156	.0675	.0975	.03	44.44
1157	.1125	.1625	.05	44.44
1158	.1425	.205	.0625	43.86
1388	.0975	.1125	.015	45.16
6814	.1475	.2275	.08	54.24

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per cent (j)
Cable (Cont'd) -				
6824	$ .11	$ .17	$ .06	54.55
6835	.135	.1925	.0575	42.59
6850	.0975	.135	.0375	38.49
6860	.18	.2575	.0775	43.06
6862	.1475	.21	.0625	42.37
6866	.2275	.3325	.105	46.15
6869	.425	.6575	.2325	54.72
6870	.1975	.2825	.085	43.04
6872	.05	.0725	.0225	45.00
6874	.0625	.09	.0275	44.00
6879	.065	.1025	.0375	57.69
6884	.175	.25	.075	42.86
6887	.0975	.14	.0425	43.59
6100	.1525	.2175	.065	42.62
6102	.18	.2575	.0775	43.06
6103	.09	.1275	.0375	41.67
6106	.2375	.34	.1025	43.16
6107	.25	.3575	.1075	43.00
6115	.1975	.2825	.085	43.04
6116	.1725	.2675	.095	55.07
6117	.245	.35	.105	42.86
6119	.3525	.505	.1525	43.26
6120	.13	.185	.055	42.31
6121	.1625	.2325	.07	43.08
6122	.0975	.14	.0425	43.59
6123	.14	.20	.06	42.86
6124	.18	.2575	.0775	43.06
6125	.1025	.1475	.045	43.90
6126	.1475	.21	.0625	42.37
6127	.1125	.1625	.05	44.44
6166	.065	.095	.03	46.15
6178	.4925	.7050	.2125	43.15
6179	.0975	.14	.0425	43.59
6180	.13	.1875	.0575	44.23
6181	.175	.25	.075	42.86
6184	.175	.25	.075	42.86
6809	.2125	.305	.0925	43.53
Cable L.C. (Silk and Cotton)				
F- 6	.085	.12	.035	41.18
F-11	.12	.165	.045	37.50
F-16	.155	.21	.055	35.48
F-21	.19	.26	.07	36.84
F-26	.225	.31	.085	37.78
F-31	.26	.35	.09	34.62
F-41	.33	.45	.12	36.36
F-51	.40	.54	.14	35.00
F-56	.435	.59	.155	35.63
F-61	.47	.63	.16	34.04
F-76	.575	.77	.195	33.91
F-91	.68	.91	.23	33.82
F-101	.75	1.00	.25	33.33
F-111	.82	1.10	.28	34.15
F-131	.89	1.19	.30	33.71
F-151	1.10	1.47	.37	33.64
F-152	1.31	1.75	.44	33.59
F-182	1.45	1.94	.49	33.79
F-208	1.59	2.13	.54	33.96
F-222	1.73	2.32	.59	34.10
F-242	1.80	2.41	.61	33.89
F-253	2.15	2.88	.73	33.95
F-308	2.88	3.82	.97	34.04
F-408	4.25	5.70	1.45	34.12
F-608	.085	.12	.035	41.18
S- 6	.12	.165	.045	37.50
S-11	.155	.21	.055	35.48
S-16	.19	.26	.07	36.84
S-21	.225	.31	.085	37.78
S-26	.26	.35	.09	34.62
S-31	.33	.45	.12	36.36
S-41	.40	.54	.14	35.00
S-51	.495	.67	.175	35.35
S- 6	.12	.165	.045	37.50
S-11	.155	.21	.055	35.48
S-16	.19	.26	.07	36.84
S-21	.20	.27	.07	35.00
S-26	.235	.33	.095	40.43

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per cent (o)
Cable L.C.(Silk & Cotton)(Cont'd)				
D-31	$ .27	$ .37	$ .10	37.04
D-41	.34	.47	.13	38.24
D-51	.41	.56	.15	36.59
Cable Terminals -				
Without Cable Stub:				
B-A	4.25	5.70	1.45	34.12
B	4.60	6.15	1.55	33.70
C	6.25	8.50	2.25	36.00
D	7.30	9.85	2.55	34.93
E	8.85	11.90	3.05	34.46
12-A	1.80	2.45	.65	36.11
B	2.50	3.65	.15	32.61
C	2.80	3.75	.95	33.93
D	4.20	5.35	1.15	27.38
14-B	5.20	6.75	1.55	29.81
C	7.70	10.70	3.00	38.96
D	11.50	15.35	3.85	33.48
16-A	13.30	18.00	4.70	35.34
B	20.00	26.65	6.65	33.25
C	22.60	30.15	7.55	33.41
D	35.60	47.45	11.85	33.29
With 5-1/2 ft. No. 22 Gauge Cable Stub -				
14-B	5.50	7.05	1.55	28.18
C	6.85	9.05	2.20	32.12
D	9.90	13.80	3.90	39.39
With 6 ft. No. 22 Gauge Cable Stub -				
B-A	5.20	7.00	1.80	34.62
B-B	5.90	8.00	2.10	35.59
C	8.10	10.90	2.80	34.57
D	9.30	12.60	3.30	35.48
E	12.55	16.75	4.20	33.47
18-A	12.85	17.15	4.30	33.44
B	15.00	20.50	5.50	36.67
C	22.25	29.65	7.40	33.26
D	25.20	33.60	8.40	33.33
E	39.40	52.53	13.13	33.32
With 8 ft. No. 22 Gauge Cable Stub -				
14-B	5.75	7.35	1.60	27.83
C	7.10	9.35	2.25	31.69
D	10.25	14.25	4.00	39.02
With 10 ft. No. 22 Gauge Cable Stub -				
14-B	5.90	7.60	1.70	28.81
C	7.35	9.70	2.35	31.97
D	10.50	14.60	4.10	39.05
With 12 ft. No. 22 Gauge Cable Stub -				
14-B	6.10	7.85	1.75	28.69
C	7.55	9.95	2.40	31.79
D	10.60	15.00	4.20	38.89
B Type Cable Terminal and Parts -				
Cable Terminals Complete				
B-26	44.75	59.75	15.00	33.52
51	60.50	80.50	20.00	33.06
76	77.50	102.25	25.75	33.23
101	93.50	124.50	31.00	33.16
152	138.00	183.50	45.50	32.97
202	169.00	225.50	56.50	33.43
308	276.00	367.75	91.75	33.24
404	342.00	456.25	114.25	33.41
Bases only -				
B-26	23.50	31.25	7.75	32.98
51	26.50	35.25	8.75	33.02
76	29.50	39.25	9.75	33.05
101	34.25	45.50	11.25	32.85
152	41.00	54.50	13.50	32.93
202	49.50	66.00	16.50	33.33
308	80.00	106.75	26.75	33.44
404	100.00	133.25	33.25	33.25
Binding Post Chambers -				
B-26-A	10.25	13.75	3.50	34.15
51-A	14.00	21.25	5.25	37.82

10874

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
5 Type Cable Terminal and Parts - Binding Post Chambers (Cont'd)				
76-A	$ 23.50	$ 31.25	$ 7.75	32.98
B	23.75	31.50	7.75	32.63
C	24.25	32.25	8.00	32.99
101-A	29.08	38.75	9.75	33.48
B	29.25	39.00	9.75	33.33
C	30.00	40.00	10.00	33.33
Fuse Chambers -				
B-26-A	11.00	14.75	3.75	34.09
51-A	18.00	24.00	6.00	33.33
76-A	24.50	32.75	8.25	33.67
B	24.75	33.00	8.25	33.33
C	25.25	33.75	8.50	33.66
101-A	30.25	40.25	10.00	33.06
B	30.50	40.75	10.25	33.61
C	31.25	41.75	10.50	33.60
Choke Coils -				
1-A	23.50	31.35	7.85	33.40
B	26.00	34.50	8.50	32.69
C	38.00	50.75	12.75	33.55
2-A	130.00	173.35	43.35	33.35
B	145.00	193.35	48.35	33.34
C	450.00	588.50	132.50	29.44
D	190.00	239.50	49.50	26.05
E	225.00	291.50	66.50	29.56
F	700.00	882.00	182.00	26.00
G	1550.00	1938.50	388.50	25.06
Circuit Breakers -				
B-A	8.50	11.35	2.85	33.53
Code Signalling Sets -				
2-A	60.80	79.00	18.20	29.93
Code Collectors -				
7-J	10.00	13.40	3.40	34.00
K	12.00	16.80	4.80	35.00
50-B	30.85	40.55	9.70	31.44
Condensers -				
19-A	2.30	3.00	.70	30.43
21-B	.75	1.05	.30	40.00
C	.75	1.05	.30	40.00
D	.50	.75	.25	50.00
E	.45	.70	.25	55.56
F	.60	.85	.25	41.67
G	.70	.75	.05	50.00
H	.75	1.05	.30	40.00
I	.50	.80	.30	60.00
J	.70	1.00	.30	42.86
K	.60	.45	.15	50.00
L	.70	1.00	.30	42.86
M	.35	.50	.15	42.86
N	.45	.70	.25	55.56
O	.50	.75	.25	50.00
P	.75	1.05	.30	40.00
Q	.85	1.20	.35	41.18
R	.60	.80	.20	33.33
S	.80	1.15	.35	43.75
T	.70	1.00	.30	42.86
U	.50	.75	.25	50.00
V	.40	.60	.20	50.00
W	.50	.75	.25	50.00
X	1.55	2.15	.60	38.71
Y	.30	.45	.15	50.00
Z	3.60	5.25	1.65	38.16
AA	4.80	7.35	1.55	32.29
BB	11.60	15.05	3.45	29.74
CC	.80	.80	.20	33.33
DD	1.75	2.50	.75	42.86
EE	1.80	2.35	.55	30.56
FF	1.25	1.80	.55	44.00
GG	.75	1.05	.30	40.00
HH	1.65	2.30	.65	39.39
II	.65	.90	.25	38.46
JJ	1.85	2.65	.80	43.24

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Condensers (Cont'd)				
KK	$ 3.40	$ 4.80	$ 1.40	41.18
LL	1.70	2.40	.70	41.18
MM	2.05	2.90	.85	41.46
NN	2.05	2.90	.85	41.46
OO	2.05	2.90	.85	41.46
PP	2.05	2.90	.85	41.46
16-A	4.15	6.10	1.95	46.99
Connecting Blocks -				
1-B	.25	.35	.10	40.00
D	.25	.35	.10	40.00
4-B	.75	1.05	.30	40.00
C	1.05	1.50	.45	42.86
D	1.35	1.90	.55	40.74
E	1.70	2.40	.70	41.18
F	.90	1.25	.35	38.89
G	.45	.65	.20	44.44
8-A	.40	.55	.15	37.50
10-A	.85	1.20	.35	41.18
B	1.25	1.75	.50	40.00
C	1.75	2.45	.70	40.00
D	2.25	3.15	.90	40.00
E	2.75	3.85	1.10	40.00
11-A	.11	.17	.06	54.55
B	.14	.21	.07	50.00
12-A	.13	.19	.06	46.15
B	.17	.24	.07	41.18
Cords -				
10 2 ft. 6 in.	.30	.42	.12	40.00
4 ft.	.39	.56	.17	43.59
5 ft. 6 in.	.48	.68	.20	41.67
11 5 ft. 6 in.	.64	.88	.24	37.50
87 4 ft.	.86	1.15	.29	33.72
6 ft.	1.08	1.45	.37	34.26
10 ft.	1.52	2.05	.53	34.87
12 ft.	1.74	2.35	.61	35.06
92 2 ft. 6 in.	.24	.32	.08	33.33
196 2 ft. 6 in.	.30	.42	.12	40.00
3 ft.	.33	.44	.11	33.33
6 ft.	.51	.70	.19	37.25
231 5 ft. 6 in.	.78	1.05	.27	34.62
243 8 in.	.05	.12	.07	140.00
254 4 ft. 1 in.	.43	.60	.17	39.53
5 ft. 7 in.	.52	.73	.21	40.38
287 5 ft. 6 in.	1.10	1.50	.40	36.36
8 ft.	1.50	2.05	.55	36.67
10 ft.	1.82	2.50	.68	37.36
300 5 ft. 6 in.	.24	1.30	.36	38.30
313 5 ft. 6 in.	.70	.95	.25	35.71
318 4 ft.	.53	.80	.25	45.45
6 ft.	.70	1.00	.30	42.86
329 6 in.	.06	.09	.03	50.00
9-1/8 in.	.07	.10	.03	42.86
330 9-1/8 in.	.07	.10	.03	42.86
5 ft.	.15	.20	.05	33.33
6 ft.	.17	.23	.06	35.29
336 4 1/2 in.	.08	.11	.03	37.50
1 ft. 2 in.	.10	.14	.04	40.00
402 8-1/2 in.	.10	.15	.05	50.00
405 2 ft. 6 in.	.30	.45	.15	50.00
3 ft.	.34	.50	.16	47.06
4 ft.	.46	.68	.22	47.83
414 4-1/4 in.	.07	.10	.03	42.86
415 9-1/2 in.	.075	.12	.045	60.00
416 6 ft.	.11	.15	.04	33.80
8 ft.	.14	.20	.06	42.86
422 5 ft. 2 in.	.26	.35	.09	34.62
6 ft.	.30	.43	.13	43.33
8 ft.	.37	.51	.14	37.84
423 9-1/2 in.	.07	.10	.03	42.86
1 ft.	.085	.12	.035	41.18
426 9-1/8 in.	.07	.10	.03	42.86
1 ft.	.085	.12	.035	41.18
427 9-1/8 in.	.07	.10	.03	42.86
1 ft.	.085	.12	.035	41.18

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent. (o)
Cords (Cont'd)-				
437 4 ft 6 in.	$ .13	$ .18	$ .05	38.46
6 ft.	.16	.22	.06	37.50
446 2 ft.	.11	.15	.04	36.36
2 ft. 6 in.	.12	.17	.05	41.67
3 ft.	.14	.20	.06	42.86
447 4 ft. without plug	.18	.25	.07	38.89
with No. 109 Plug	.50	.70	.20	40.00
447 5 ft. without plug	.39	.55	.16	41.03
with No. 109 Plug	.51	.80	.29	56.86
447 6 ft. 3 in. without plug	.57	.80	.23	40.35
with No. 109 Plug	.66	.90	.24	36.36
8 ft. without plug	.78	1.10	.32	41.03
with No. 109 Plug	1.02	1.45	.43	42.16
10 ft. with No. 109 Plug	1.26	1.80	.54	42.86
448 3 ft. without plug	.43	.60	.17	39.53
with No. 110 Plug	1.23	1.75	.52	42.28
4 ft. without plug	.50	.70	.20	40.00
with No. 110 Plug	1.30	1.85	.55	42.31
5 ft. without plug	.57	.80	.23	40.35
with No. 110 Plug	1.37	1.95	.58	42.34
6 ft. 3 in. without plug	.66	.90	.24	36.36
with No. 110 Plug	1.46	2.05	.59	40.41
8 ft. without plug	.78	1.10	.32	41.03
with No. 110 Plug	1.58	2.25	.67	42.41
10 ft. without plug	.92	1.30	.38	41.30
with No. 110 Plug	1.72	2.45	.73	42.44
450 Combination	1.85	2.60	.75	40.54
454 1 ft. 9-1/2 in.	.11	.16	.05	45.45
2 ft. 3 in.	.14	.22	.08	57.14
460 2 ft. 3 in.	.10	.15	.05	50.00
5 ft. 3 in.	.18	.25	.07	38.89
466 Combination	1.51	2.10	.59	39.07
473 Combination	1.20	1.65	.45	37.50
493 1 ft. 7 in. without plug	.28	.40	.12	42.86
with No.47-A or 47-B Plug	.60	.85	.25	41.67
2 ft. without plug	.30	.43	.13	43.33
with No.47-A or 47-B Plug	.65	.92	.27	41.54
4 ft. without plug	.40	.57	.17	42.50
with No.47-A or 47-B Plug	.75	1.05	.30	40.00
6 ft. 3 in. without plug	.51	.72	.21	41.18
with No.47-A or 47-B Plug	1.06	1.50	.44	41.51
8 ft. without plug	.60	.85	.25	41.67
with No.47-A or 47-B Plug	1.15	1.65	.50	43.48
510 1 ft.	.24	.35	.11	45.83
2 ft.	.27	.38	.11	40.74
3 ft.	.30	.43	.13	43.33
4 ft.	.33	.46	.13	39.39
511 2 ft.	.36	.51	.15	41.67
4 ft.	.42	.59	.17	40.48
6 ft.	.48	.68	.20	41.67
8 ft.	.54	.77	.23	42.59
515 1 ft.	.30	.43	.13	43.33
3 ft.	.36	.51	.15	41.67
4 ft.	.42	.59	.17	40.48
6 ft.	.48	.68	.20	41.67
516 1 ft.	.28	.40	.12	42.86
3 ft.	.34	.48	.14	41.18
4 ft.	.40	.57	.17	42.50
6 ft.	.46	.65	.19	41.30
517 10 ft.	1.68	2.40	.72	42.86
518 10 ft.	1.68	2.40	.72	42.86
520 1 ft.	.30	.43	.13	43.33
2 ft.	.36	.51	.15	41.67
3 ft.	.42	.59	.17	40.48
4 ft.	.48	.68	.20	41.67
6 ft.	.54	.77	.23	42.59
523 2 ft.	.36	.51	.15	41.67
2 ft. 6 in.	.42	.59	.17	40.48
524 20 ft.	.95	1.35	.40	42.11
529 6 ft.	1.22	1.65	.43	35.25
530 Combination	.72	.90	.18	25.00
535 2 ft. 6 in.	.40	.55	.15	37.50
537 4 ft.				

10875

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Cords (Cont'd) -				
339 4 ft.	$	$	$	43.14
5 ft. 6 in.				41.67
340 5 ft. 6 in.				50.00
341 5 ft. 6 in.				36.36
8 ft.				35.63
10 ft.				36.36
342 2 ft. 6 in.				35.71
343 2 ft. 6 in.				34.37
6 ft.				35.88
344 2 ft.				34.37
347 7-1/2 in.				50.00
348 7 1/2 in.				50.00
59 2 ft. 6 in.				41.67
3 ft.				45.45
3 ft. 6 in.				34.34
4 ft. 6 in.				34.34
350 5 ft. 6 in.				34.12
5 ft. 6 in.				32.31
352 2 ft. 6 in.				34.12
353 19 ft. 6 in.				40.00
354 9 ft. 6 in.				34.21
357 29 ft. 6 in.				41.73
4 ft.				34.34
360 5 ft. 6 in.				34.34
361 5 ft. 6 in.				42.86
362 5 ft. 6 in.				36.36
363 5 ft. 6 in.				40.00
364 2 ft. 3 in.				40.36
4 ft.				37.50
5 ft.				37.50
4 ft.				37.34
367 4 ft.				34.34
6 ft.				36.03
368 10 ft.				42.11
371 5 ft. 6 in.				35.14
372 6 ft. 3 in.				37.04
2 ft.				40.00
373 2 ft. 6 in.				36.36
374 3 ft. 6 in.				41.03
4 ft.				36.78
4 ft. 1 in.				33.72
382 2 ft.				36.96
Cord Fasteners -				38.10
9	.026	.035	.009	34.62
Cord Hooks -				
3	.083	.0832	.0002	.24
5		.115	.032	38.55
7-A 14 per strip				40.00
8				50.00
9				35.48
10				41.67
12				37.50
13				38.46
15				41.18
16				39.47
J 32				40.00
Cord Pulleys -				37.93
101				37.50
102				
112				
Cord Tips -				
8	.083	.11	.027	32.53
9	.0833	.11	.0267	32.04
10	.0833	.11	.0267	32.04
11	.083	.11	.027	32.53
12	.083	.11	.027	32.53
13	.083	.11	.027	32.53

PRICES FOR TELEPHONE ATTACHED TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Prices to Associated Companies (b)	Prices to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Connectors -				
1A-1	$ 37.00	$47.50	$10.50	28.38
2A-1	4.00	5.25	1.25	31.25
3	4.00	5.25	1.25	31.25
4	4.00	5.25	1.25	31.25
5	4.00	5.25	1.25	31.25
6	4.00	5.25	1.25	31.25
7	4.00	5.25	1.25	31.25
8	4.00	5.25	1.25	31.25
9	4.00	5.25	1.25	31.25
10	4.00	5.25	1.25	31.25
11	4.00	5.25	1.25	31.25
12	4.00	5.25	1.25	31.25
13	4.00	5.25	1.25	31.25
14	4.00	5.25	1.25	31.25
15	4.00	5.25	1.25	31.25
16	4.00	5.25	1.25	31.25
17	4.00	5.25	1.25	31.25
18	4.00	5.25	1.25	31.25
19	4.00	5.25	1.25	31.25
20	4.00	5.25	1.25	31.25
21	4.00	5.25	1.25	31.25
22	4.00	5.25	1.25	31.25
23	4.00	5.25	1.25	31.25
24	4.00	5.25	1.25	31.25
25	4.00	5.25	1.25	31.25
26	4.00	5.25	1.25	31.25
27	4.00	5.25	1.25	31.25
28	4.00	5.25	1.25	31.25
29	4.00	5.25	1.25	31.25
30	4.00	5.25	1.25	31.25
31	4.00	5.25	1.25	31.25
32	4.00	5.25	1.25	31.25
33	4.00	5.25	1.25	31.25
34	4.00	5.25	1.25	31.25
35	4.00	5.25	1.25	31.25
36	4.00	5.25	1.25	31.25
37	4.00	5.25	1.25	31.25
38	4.00	5.25	1.25	31.25
39	4.00	5.25	1.25	31.25
40	4.00	5.25	1.25	31.25
41	4.00	5.25	1.25	31.25
42	4.00	5.25	1.25	31.25
43	4.00	5.25	1.25	31.25
44	4.00	5.25	1.25	31.25
45	4.00	5.25	1.25	31.25
46	4.00	5.25	1.25	31.25
47	4.00	5.25	1.25	31.25
48	4.00	5.25	1.25	31.25
49	4.00	5.25	1.25	31.25
50	4.00	5.25	1.25	31.25
51	4.00	5.25	1.25	31.25
52	4.00	5.25	1.25	31.25
53	4.00	5.25	1.25	31.25
54	4.00	5.25	1.25	31.25
55	4.00	5.25	1.25	31.25
56	4.00	5.25	1.25	31.25
57	4.00	5.25	1.25	31.25
58	4.00	5.25	1.25	31.25
59	4.00	5.25	1.25	31.25
60	4.00	5.25	1.25	31.25
61	4.00	5.25	1.25	31.25
62	4.00	5.25	1.25	31.25
63	4.00	5.25	1.25	31.25
64	4.00	5.25	1.25	31.25
65	4.00	5.25	1.25	31.25
66	4.00	5.25	1.25	31.25
67	4.00	5.25	1.25	31.25
68	4.00	5.25	1.25	31.25
69	4.00	5.25	1.25	31.25
70	4.00	5.25	1.25	31.25
71	4.00	5.25	1.25	31.25
72	4.00	5.25	1.25	31.25
73	4.00	5.25	1.25	31.25
74	4.00	5.25	1.25	31.25
75	4.00	5.25	1.25	31.25
76	4.00	5.25	1.25	31.25
77	4.00	5.25	1.25	31.25
78	4.00	5.25	1.25	31.25
79	4.00	5.25	1.25	31.25
80	4.00	5.25	1.25	31.25
81	4.00	5.25	1.25	31.25
82	4.00	5.25	1.25	31.25
83	4.00	5.25	1.25	31.25
84	4.00	5.25	1.25	31.25
85	4.00	5.25	1.25	31.25
86	4.00	5.25	1.25	31.25
87	4.00	5.25	1.25	31.25
88	4.00	5.25	1.25	31.25
89	4.00	5.25	1.25	31.25
90	4.00	5.25	1.25	31.25
91	4.00	5.25	1.25	31.25
92	4.00	5.25	1.25	31.25
93	4.00	5.25	1.25	31.25
94	4.00	5.25	1.25	31.25
95	4.00	5.25	1.25	31.25
96	4.00	5.25	1.25	31.25
97	4.00	5.25	1.25	31.25
98	4.00	5.25	1.25	31.25
99	4.00	5.25	1.25	31.25
100	4.00	5.25	1.25	31.25
Jacks -				
1	4.00	5.25	1.25	31.25
2	4.00	5.25	1.25	31.25
3	4.00	5.25	1.25	31.25
4	4.00	5.25	1.25	31.25
5	4.00	5.25	1.25	31.25
6	4.00	5.25	1.25	31.25
7	4.00	5.25	1.25	31.25
8	4.00	5.25	1.25	31.25
9	4.00	5.25	1.25	31.25
10 per strip	4.00	5.25	1.25	31.25
20 per strip	4.00	5.25	1.25	31.25
Jack Fasteners -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
Jack Mountings -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
3	1.00	1.25	.25	25.00
4	1.00	1.25	.25	25.00
5	1.00	1.25	.25	25.00
6	1.00	1.25	.25	25.00
7	1.00	1.25	.25	25.00
8	1.00	1.25	.25	25.00
9	1.00	1.25	.25	25.00
10	1.00	1.25	.25	25.00
11	1.00	1.25	.25	25.00
12	1.00	1.25	.25	25.00
13	1.00	1.25	.25	25.00
14	1.00	1.25	.25	25.00
15	1.00	1.25	.25	25.00
16	1.00	1.25	.25	25.00
17	1.00	1.25	.25	25.00
18	1.00	1.25	.25	25.00
19	1.00	1.25	.25	25.00
20	1.00	1.25	.25	25.00
21	1.00	1.25	.25	25.00
22	1.00	1.25	.25	25.00
23	1.00	1.25	.25	25.00
24	1.00	1.25	.25	25.00
25	1.00	1.25	.25	25.00
26	1.00	1.25	.25	25.00
27	1.00	1.25	.25	25.00
28	1.00	1.25	.25	25.00
29	1.00	1.25	.25	25.00
30	1.00	1.25	.25	25.00
31	1.00	1.25	.25	25.00
32	1.00	1.25	.25	25.00
33	1.00	1.25	.25	25.00
34	1.00	1.25	.25	25.00
35	1.00	1.25	.25	25.00
36	1.00	1.25	.25	25.00
37	1.00	1.25	.25	25.00
38	1.00	1.25	.25	25.00
39	1.00	1.25	.25	25.00
40	1.00	1.25	.25	25.00
41	1.00	1.25	.25	25.00
42	1.00	1.25	.25	25.00
43	1.00	1.25	.25	25.00
44	1.00	1.25	.25	25.00
45	1.00	1.25	.25	25.00
46	1.00	1.25	.25	25.00
47	1.00	1.25	.25	25.00
48	1.00	1.25	.25	25.00
49	1.00	1.25	.25	25.00
50	1.00	1.25	.25	25.00
51	1.00	1.25	.25	25.00
52	1.00	1.25	.25	25.00
53	1.00	1.25	.25	25.00
54	1.00	1.25	.25	25.00
55	1.00	1.25	.25	25.00
56	1.00	1.25	.25	25.00
57	1.00	1.25	.25	25.00
58	1.00	1.25	.25	25.00
59	1.00	1.25	.25	25.00
60	1.00	1.25	.25	25.00
61	1.00	1.25	.25	25.00
62	1.00	1.25	.25	25.00
63	1.00	1.25	.25	25.00
64	1.00	1.25	.25	25.00
65	1.00	1.25	.25	25.00
66	1.00	1.25	.25	25.00
67	1.00	1.25	.25	25.00
68	1.00	1.25	.25	25.00
69	1.00	1.25	.25	25.00
70	1.00	1.25	.25	25.00
71	1.00	1.25	.25	25.00
72	1.00	1.25	.25	25.00
73	1.00	1.25	.25	25.00
74	1.00	1.25	.25	25.00
75	1.00	1.25	.25	25.00
76	1.00	1.25	.25	25.00
77	1.00	1.25	.25	25.00
78	1.00	1.25	.25	25.00
79	1.00	1.25	.25	25.00
80	1.00	1.25	.25	25.00
81	1.00	1.25	.25	25.00
82	1.00	1.25	.25	25.00
83	1.00	1.25	.25	25.00
84	1.00	1.25	.25	25.00
85	1.00	1.25	.25	25.00
86	1.00	1.25	.25	25.00
87	1.00	1.25	.25	25.00
88	1.00	1.25	.25	25.00
89	1.00	1.25	.25	25.00
90	1.00	1.25	.25	25.00
91	1.00	1.25	.25	25.00
92	1.00	1.25	.25	25.00
93	1.00	1.25	.25	25.00
94	1.00	1.25	.25	25.00
95	1.00	1.25	.25	25.00
96	1.00	1.25	.25	25.00
97	1.00	1.25	.25	25.00
98	1.00	1.25	.25	25.00
99	1.00	1.25	.25	25.00
100	1.00	1.25	.25	25.00
Jacks (Cont'd) -				
99	1.00	1.25	.25	25.00
10 per strip	1.00	1.25	.25	25.00
20 per strip	1.00	1.25	.25	25.00
156	1.00	1.25	.25	25.00
157	1.00	1.25	.25	25.00
158	1.00	1.25	.25	25.00
159	1.00	1.25	.25	25.00
10 per strip	1.00	1.25	.25	25.00
20 per strip	1.00	1.25	.25	25.00
160	1.00	1.25	.25	25.00
161	1.00	1.25	.25	25.00
162	1.00	1.25	.25	25.00
163	1.00	1.25	.25	25.00
164	1.00	1.25	.25	25.00
165	1.00	1.25	.25	25.00
166	1.00	1.25	.25	25.00
167	1.00	1.25	.25	25.00
168	1.00	1.25	.25	25.00
169	1.00	1.25	.25	25.00
170	1.00	1.25	.25	25.00
171	1.00	1.25	.25	25.00
172	1.00	1.25	.25	25.00
173	1.00	1.25	.25	25.00
174	1.00	1.25	.25	25.00
175	1.00	1.25	.25	25.00
176	1.00	1.25	.25	25.00
177	1.00	1.25	.25	25.00
178	1.00	1.25	.25	25.00
179	1.00	1.25	.25	25.00
180	1.00	1.25	.25	25.00
181	1.00	1.25	.25	25.00
182	1.00	1.25	.25	25.00
183	1.00	1.25	.25	25.00
184	1.00	1.25	.25	25.00
185	1.00	1.25	.25	25.00
186	1.00	1.25	.25	25.00
187	1.00	1.25	.25	25.00
188	1.00	1.25	.25	25.00
189	1.00	1.25	.25	25.00
190	1.00	1.25	.25	25.00
191	1.00	1.25	.25	25.00
192	1.00	1.25	.25	25.00
193	1.00	1.25	.25	25.00
194	1.00	1.25	.25	25.00
195	1.00	1.25	.25	25.00
196	1.00	1.25	.25	25.00
197	1.00	1.25	.25	25.00
198	1.00	1.25	.25	25.00
199	1.00	1.25	.25	25.00
200	1.00	1.25	.25	25.00
201	1.00	1.25	.25	25.00
202	1.00	1.25	.25	25.00
203	1.00	1.25	.25	25.00
204	1.00	1.25	.25	25.00
205	1.00	1.25	.25	25.00
206	1.00	1.25	.25	25.00
207	1.00	1.25	.25	25.00
208	1.00	1.25	.25	25.00
209	1.00	1.25	.25	25.00
210	1.00	1.25	.25	25.00
211	1.00	1.25	.25	25.00
212	1.00	1.25	.25	25.00
213	1.00	1.25	.25	25.00
214	1.00	1.25	.25	25.00
215	1.00	1.25	.25	25.00
216	1.00	1.25	.25	25.00
217	1.00	1.25	.25	25.00
218	1.00	1.25	.25	25.00
219	1.00	1.25	.25	25.00
220	1.00	1.25	.25	25.00
221	1.00	1.25	.25	25.00
222	1.00	1.25	.25	25.00
223	1.00	1.25	.25	25.00
224	1.00	1.25	.25	25.00
225	1.00	1.25	.25	25.00
226	1.00	1.25	.25	25.00
227	1.00	1.25	.25	25.00
228	1.00	1.25	.25	25.00
229	1.00	1.25	.25	25.00
230	1.00	1.25	.25	25.00
231	1.00	1.25	.25	25.00
232	1.00	1.25	.25	25.00
233	1.00	1.25	.25	25.00
234	1.00	1.25	.25	25.00
235	1.00	1.25	.25	25.00
236	1.00	1.25	.25	25.00
237	1.00	1.25	.25	25.00
238	1.00	1.25	.25	25.00
Jacks (Cont'd) -				
239	1.00	1.25	.25	25.00
240	1.00	1.25	.25	25.00
241	1.00	1.25	.25	25.00
Jack Fasteners -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
Jack Mountings -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
3	1.00	1.25	.25	25.00
4	1.00	1.25	.25	25.00
5	1.00	1.25	.25	25.00
6	1.00	1.25	.25	25.00
7	1.00	1.25	.25	25.00
8	1.00	1.25	.25	25.00
9	1.00	1.25	.25	25.00
10	1.00	1.25	.25	25.00
11	1.00	1.25	.25	25.00
12	1.00	1.25	.25	25.00
13	1.00	1.25	.25	25.00
14	1.00	1.25	.25	25.00
15	1.00	1.25	.25	25.00
16	1.00	1.25	.25	25.00
17	1.00	1.25	.25	25.00
18	1.00	1.25	.25	25.00
19	1.00	1.25	.25	25.00
20	1.00	1.25	.25	25.00
21	1.00	1.25	.25	25.00
22	1.00	1.25	.25	25.00
23	1.00	1.25	.25	25.00
24	1.00	1.25	.25	25.00
25	1.00	1.25	.25	25.00
26	1.00	1.25	.25	25.00
27	1.00	1.25	.25	25.00
28	1.00	1.25	.25	25.00
29	1.00	1.25	.25	25.00
30	1.00	1.25	.25	25.00
31	1.00	1.25	.25	25.00
32	1.00	1.25	.25	25.00
33	1.00	1.25	.25	25.00
34	1.00	1.25	.25	25.00
35	1.00	1.25	.25	25.00
36	1.00	1.25	.25	25.00
37	1.00	1.25	.25	25.00
38	1.00	1.25	.25	25.00
39	1.00	1.25	.25	25.00
40	1.00	1.25	.25	25.00
41	1.00	1.25	.25	25.00
42	1.00	1.25	.25	25.00
43	1.00	1.25	.25	25.00
44	1.00	1.25	.25	25.00
45	1.00	1.25	.25	25.00
46	1.00	1.25	.25	25.00
47	1.00	1.25	.25	25.00
48	1.00	1.25	.25	25.00
49	1.00	1.25	.25	25.00
50	1.00	1.25	.25	25.00
51	1.00	1.25	.25	25.00
52	1.00	1.25	.25	25.00
53	1.00	1.25	.25	25.00
54	1.00	1.25	.25	25.00
55	1.00	1.25	.25	25.00
56	1.00	1.25	.25	25.00
57	1.00	1.25	.25	25.00
58	1.00	1.25	.25	25.00
59	1.00	1.25	.25	25.00
60	1.00	1.25	.25	25.00
61	1.00	1.25	.25	25.00
62	1.00	1.25	.25	25.00
63	1.00	1.25	.25	25.00
64	1.00	1.25	.25	25.00
65	1.00	1.25	.25	25.00
66	1.00	1.25	.25	25.00
67	1.00	1.25	.25	25.00
68	1.00	1.25	.25	25.00
69	1.00	1.25	.25	25.00
70	1.00	1.25	.25	25.00
71	1.00	1.25	.25	25.00
72	1.00	1.25	.25	25.00
73	1.00	1.25	.25	25.00
74	1.00	1.25	.25	25.00
75	1.00	1.25	.25	25.00
76	1.00	1.25	.25	25.00
77	1.00	1.25	.25	25.00
78	1.00	1.25	.25	25.00
79	1.00	1.25	.25	25.00
80	1.00	1.25	.25	25.00
81	1.00	1.25	.25	25.00
82	1.00	1.25	.25	25.00
83	1.00	1.25	.25	25.00
84	1.00	1.25	.25	25.00
85	1.00	1.25	.25	25.00
86	1.00	1.25	.25	25.00
87	1.00	1.25	.25	25.00
88	1.00	1.25	.25	25.00
89	1.00	1.25	.25	25.00
90	1.00	1.25	.25	25.00
91	1.00	1.25	.25	25.00
92	1.00	1.25	.25	25.00
93	1.00	1.25	.25	25.00
94	1.00	1.25	.25	25.00
95	1.00	1.25	.25	25.00
96	1.00	1.25	.25	25.00
97	1.00	1.25	.25	25.00
98	1.00	1.25	.25	25.00
99	1.00	1.25	.25	25.00
100	1.00	1.25	.25	25.00
Jacks (Cont'd) -				
239	1.00	1.25	.25	25.00
240	1.00	1.25	.25	25.00
241	1.00	1.25	.25	25.00
Jack Fasteners -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
Jack Mountings -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
3	1.00	1.25	.25	25.00
4	1.00	1.25	.25	25.00
5	1.00	1.25	.25	25.00
6	1.00	1.25	.25	25.00
7	1.00	1.25	.25	25.00
8	1.00	1.25	.25	25.00
9	1.00	1.25	.25	25.00
10	1.00	1.25	.25	25.00
11	1.00	1.25	.25	25.00
12	1.00	1.25	.25	25.00
13	1.00	1.25	.25	25.00
14	1.00	1.25	.25	25.00
15	1.00	1.25	.25	25.00
16	1.00	1.25	.25	25.00
17	1.00	1.25	.25	25.00
18	1.00	1.25	.25	25.00
19	1.00	1.25	.25	25.00
20	1.00	1.25	.25	25.00
21	1.00	1.25	.25	25.00
22	1.00	1.25	.25	25.00
23	1.00	1.25	.25	25.00
24	1.00	1.25	.25	25.00
25	1.00	1.25	.25	25.00
26	1.00	1.25	.25	25.00
27	1.00	1.25	.25	25.00
28	1.00	1.25	.25	25.00
29	1.00	1.25	.25	25.00
30	1.00	1.25	.25	25.00
31	1.00	1.25	.25	25.00
32	1.00	1.25	.25	25.00
33	1.00	1.25	.25	25.00
34	1.00	1.25	.25	25.00
35	1.00	1.25	.25	25.00
36	1.00	1.25	.25	25.00
37	1.00	1.25	.25	25.00
38	1.00	1.25	.25	25.00
39	1.00	1.25	.25	25.00
40	1.00	1.25	.25	25.00
41	1.00	1.25	.25	25.00
42	1.00	1.25	.25	25.00
43	1.00	1.25	.25	25.00
44	1.00	1.25	.25	25.00
45	1.00	1.25	.25	25.00
46	1.00	1.25	.25	25.00
47	1.00	1.25	.25	25.00
48	1.00	1.25	.25	25.00
49	1.00	1.25	.25	25.00
50	1.00	1.25	.25	25.00
51	1.00	1.25	.25	25.00
52	1.00	1.25	.25	25.00
53	1.00	1.25	.25	25.00
54	1.00	1.25	.25	25.00
55	1.00	1.25	.25	25.00
56	1.00	1.25	.25	25.00
57	1.00	1.25	.25	25.00
58	1.00	1.25	.25	25.00
59	1.00	1.25	.25	25.00
60	1.00	1.25	.25	25.00
61	1.00	1.25	.25	25.00
62	1.00	1.25	.25	25.00
63	1.00	1.25	.25	25.00
64	1.00	1.25	.25	25.00
65	1.00	1.25	.25	25.00
66	1.00	1.25	.25	25.00
67	1.00	1.25	.25	25.00
68	1.00	1.25	.25	25.00
69	1.00	1.25	.25	25.00
70	1.00	1.25	.25	25.00
71	1.00	1.25	.25	25.00
72	1.00	1.25	.25	25.00
73	1.00	1.25	.25	25.00
74	1.00	1.25	.25	25.00
75	1.00	1.25	.25	25.00
76	1.00	1.25	.25	25.00
77	1.00	1.25	.25	25.00
78	1.00	1.25	.25	25.00
79	1.00	1.25	.25	25.00
80	1.00	1.25	.25	25.00
81	1.00	1.25	.25	25.00
82	1.00	1.25	.25	25.00
83	1.00	1.25	.25	25.00
84	1.00	1.25	.25	25.00
85	1.00	1.25	.25	25.00
86	1.00	1.25	.25	25.00
87	1.00	1.25	.25	25.00
88	1.00	1.25	.25	25.00
89	1.00	1.25	.25	25.00
90	1.00	1.25	.25	25.00
91	1.00	1.25	.25	25.00
92	1.00	1.25	.25	25.00
93	1.00	1.25	.25	25.00
94	1.00	1.25	.25	25.00
95	1.00	1.25	.25	25.00
96	1.00	1.25	.25	25.00
97	1.00	1.25	.25	25.00
98	1.00	1.25	.25	25.00
99	1.00	1.25	.25	25.00
100	1.00	1.25	.25	25.00

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 11, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Keys (Cont'd) -				
464-B	$ .50	$ .70	$ .20	40.00
465-A	1.70	2.35	.65	38.24
C	1.55	2.15	.60	38.71
D	1.35	1.90	.55	40.74
472-A	7.70	10.40	2.70	35.06
B	12.90	17.35	4.45	34.50
482-A	1.80	2.50	.70	38.89
6000-A	3.00	4.00	1.00	33.33
B	5.20	6.95	1.75	33.65
6002-A	3.30	4.40	1.10	33.33
B	3.20	4.30	1.10	34.38
C	2.60	3.75	.95	33.93
A1A	6.30	8.75	2.45	38.89
A1B	6.85	9.50	2.65	38.69
A1C	7.50	10.45	2.95	39.33
A1E	2.60	3.80	1.00	38.71
A1T	2.50	3.50	1.00	40.00
A1AA	2.30	3.20	.90	39.13
A1AB	2.60	3.60	1.00	38.46
A1AD	2.30	3.20	.90	39.13
A1AV	4.05	5.65	1.60	39.51
A1AW	4.25	5.90	1.65	38.82
A1AX	4.10	5.70	1.60	39.02
A1AZ	5.75	8.00	2.25	39.13
A1BJ	2.30	3.20	.90	39.13
A1A	7.55	10.50	2.95	39.07
A1B	4.65	6.45	1.80	38.71
A1C	5.50	7.65	2.15	39.09
A1E	4.15	5.80	1.65	39.76
A1T	7.70	10.70	3.00	38.96
A1AA	5.50	7.65	2.15	39.09
A1AB	5.50	7.65	2.15	39.09
A1AD	5.50	7.65	2.15	39.09
A1AV	4.35	6.00	1.65	37.37
A1AW	5.60	7.70	2.10	37.50
A1AX	4.10	5.60	1.50	36.59
A1AZ	3.20	4.40	1.20	37.50
A1BJ	6.80	9.30	2.50	36.76
A1A	6.65	8.85	2.20	37.21
A1B	2.70	3.70	1.00	37.04
A1C	1.95	2.65	.70	35.90
A1E	2.25	3.10	.85	37.78
A1T	2.25	3.10	.85	37.78
A1AA	2.95	4.10	1.15	38.98
A1AB	1.95	2.65	.70	35.90
A1AD	2.25	3.10	.85	37.78
A1AV	2.40	3.35	.95	39.58
A1AW	2.75	3.80	1.05	38.18
Key Levers -				
1-A	.45	.63	.18	40.00
B	.45	.63	.18	40.00
14-A	.45	.63	.18	40.00
23-A	.55	.75	.20	36.36
24-A	.55	.75	.20	36.36
Key Springs -				
122-A	.30	.42	.12	40.00
B	.35	.50	.15	42.86
C	.30	.42	.12	40.00
D	.30	.42	.12	40.00
E	.35	.50	.15	42.86
F	.28	.37	.09	32.14
G	.30	.42	.12	40.00
H	.35	.50	.15	42.86
I	.28	.38	.10	35.71
J	.35	.50	.15	42.86
K	.30	.42	.12	40.00
L	.30	.50	.20	66.67
M	.40	.60	.20	50.00
N	.45	.65	.20	44.44
O	.35	.45	.10	28.57
P	.30	.42	.12	40.00
Q	.35	.50	.15	42.86
R	.28	.40	.12	42.86
S	.30	.42	.12	40.00
T	.35	.50	.15	42.86
U	.28	.37	.09	32.14
V	.30	.42	.12	40.00
W	.35	.50	.15	42.86
X	.28	.40	.12	42.86
Y	.30	.42	.12	40.00
Z	.35	.50	.15	42.86
AA	.28	.37	.09	32.14
AB	.30	.42	.12	40.00
Key Springs (Cont'd) -				
126-E	$ .25	$ .35	$ .10	40.00
F	.18	.25	.07	38.89
H	.20	.30	.10	50.00
AG	.25	.35	.10	40.00
251-A	.33	.45	.12	36.36
B	.70	1.00	.30	42.86
269-A	.25	.35	.10	40.00
B	.33	.46	.13	39.39
438-A	.30	.42	.12	40.00
446-A	.25	.35	.10	40.00
Lamps -				
2-A	.28	.35	.07	25.00
B	.28	.35	.07	25.00
C	.28	.35	.07	25.00
E	.28	.35	.07	25.00
F	.28	.35	.07	25.00
G	.28	.35	.07	25.00
H	.28	.35	.07	25.00
J	.28	.35	.07	25.00
K	.28	.35	.07	25.00
L	.28	.35	.07	25.00
M	.28	.35	.07	25.00
P	.28	.35	.07	25.00
R	.28	.35	.07	25.00
T	.28	.35	.07	25.00
U	.28	.35	.07	25.00
Lamp Caps -				
2-A	.08	.12	.04	50.00
B	.08	.12	.04	50.00
C	.08	.12	.04	50.00
D	.08	.12	.04	50.00
E	.08	.12	.04	50.00
F	.08	.12	.04	50.00
G	.08	.12	.04	50.00
H	.05	.08	.03	60.00
J	.08	.12	.04	50.00
K	.08	.12	.04	50.00
L	.05	.08	.03	60.00
M	.08	.12	.04	50.00
N	.08	.12	.04	50.00
P	.05	.08	.03	60.00
R	.08	.12	.04	50.00
S	.05	.08	.03	60.00
T	.08	.12	.04	50.00
U	.05	.08	.03	60.00
V	.08	.12	.04	50.00
AA	.08	.12	.04	50.00
AB	.08	.12	.04	50.00
AC	.08	.12	.04	50.00
AE	.08	.12	.04	50.00
AK	.08	.12	.04	50.00
AM	.08	.12	.04	50.00
AN	.08	.12	.04	50.00
AP	.08	.12	.04	50.00
AR	.08	.12	.04	50.00
AS	.08	.12	.04	50.00
AT	.08	.12	.04	50.00
AU	.08	.12	.04	50.00
AV	.08	.12	.04	50.00
AW	.08	.12	.04	50.00
AX	.08	.12	.04	50.00
AY	.08	.12	.04	50.00
AZ	.08	.12	.04	50.00
BA	.08	.12	.04	50.00
BB	.08	.12	.04	50.00
BC	.08	.12	.04	50.00
BD	.08	.12	.04	50.00
BE	.08	.12	.04	50.00
BF	.08	.12	.04	50.00
BG	.08	.12	.04	50.00
BH	.08	.12	.04	50.00
BJ	.08	.12	.04	50.00
BK	.08	.12	.04	50.00
BL	.08	.12	.04	50.00
BM	.08	.12	.04	50.00
BN	.08	.12	.04	50.00
BP	.08	.12	.04	50.00
BR	.08	.12	.04	50.00
BS	.08	.12	.04	50.00
BT	.08	.12	.04	50.00
BU	.08	.12	.04	50.00
BV	.08	.12	.04	50.00
BW	.08	.12	.04	50.00
BX	.08	.12	.04	50.00
BY	.08	.12	.04	50.00
BZ	.08	.12	.04	50.00
CA	.08	.12	.04	50.00
CB	.08	.12	.04	50.00
CC	.08	.12	.04	50.00
CD	.08	.12	.04	50.00
CE	.08	.12	.04	50.00
CF	.08	.12	.04	50.00
CG	.08	.12	.04	50.00
CH	.08	.12	.04	50.00
CJ	.08	.12	.04	50.00
CK	.08	.12	.04	50.00
CL	.08	.12	.04	50.00
CM	.08	.12	.04	50.00
CN	.08	.12	.04	50.00
CP	.08	.12	.04	50.00
CR	.08	.12	.04	50.00
CS	.08	.12	.04	50.00
CT	.08	.12	.04	50.00
CU	.08	.12	.04	50.00
CV	.08	.12	.04	50.00
CW	.08	.12	.04	50.00
CX	.08	.12	.04	50.00
CY	.08	.12	.04	50.00
CZ	.08	.12	.04	50.00
DA	.08	.12	.04	50.00
DB	.08	.12	.04	50.00
DC	.08	.12	.04	50.00
DD	.08	.12	.04	50.00
DE	.08	.12	.04	50.00
DF	.08	.12	.04	50.00
DG	.08	.12	.04	50.00
DH	.08	.12	.04	50.00
DJ	.08	.12	.04	50.00
DK	.08	.12	.04	50.00
DL	.08	.12	.04	50.00
DM	.08	.12	.04	50.00
DN	.08	.12	.04	50.00
DP	.08	.12	.04	50.00
DR	.08	.12	.04	50.00
DS	.08	.12	.04	50.00
DT	.08	.12	.04	50.00
DU	.08	.12	.04	50.00
DV	.08	.12	.04	50.00
DW	.08	.12	.04	50.00
DX	.08	.12	.04	50.00
DY	.08	.12	.04	50.00
DZ	.08	.12	.04	50.00
EA	.08	.12	.04	50.00
EB	.08	.12	.04	50.00
EC	.08	.12	.04	50.00
ED	.08	.12	.04	50.00
EE	.08	.12	.04	50.00
EF	.08	.12	.04	50.00
EG	.08	.12	.04	50.00
EH	.08	.12	.04	50.00
EJ	.08	.12	.04	50.00
EK	.08	.12	.04	50.00
EL	.08	.12	.04	50.00
EM	.08	.12	.04	50.00
EN	.08	.12	.04	50.00
EP	.08	.12	.04	50.00
ER	.08	.12	.04	50.00
ES	.08	.12	.04	50.00
ET	.08	.12	.04	50.00
EU	.08	.12	.04	50.00
EV	.08	.12	.04	50.00
EW	.08	.12	.04	50.00
EX	.08	.12	.04	50.00
EY	.08	.12	.04	50.00
EZ	.08	.12	.04	50.00
FA	.08	.12	.04	50.00
FB	.08	.12	.04	50.00
FC	.08	.12	.04	50.00
FD	.08	.12	.04	50.00
FE	.08	.12	.04	50.00
FF	.08	.12	.04	50.00
FG	.08	.12	.04	50.00
FH	.08	.12	.04	50.00
FJ	.08	.12	.04	50.00
FK	.08	.12	.04	50.00
FL	.08	.12	.04	50.00
FM	.08	.12	.04	50.00
FN	.08	.12	.04	50.00
FP	.08	.12	.04	50.00
FR	.08	.12	.04	50.00
FS	.08	.12	.04	50.00
FT	.08	.12	.04	50.00
FU	.08	.12	.04	50.00
FV	.08	.12	.04	50.00
FW	.08	.12	.04	50.00
FX	.08	.12	.04	50.00
FY	.08	.12	.04	50.00
FZ	.08	.12	.04	50.00
GA	.08	.12	.04	50.00
GB	.08	.12	.04	50.00
GC	.08	.12	.04	50.00
GD	.08	.12	.04	50.00
GE	.08	.12	.04	50.00
GF	.08	.12	.04	50.00
GG	.08	.12	.04	50.00
GH	.08	.12	.04	50.00
GJ	.08	.12	.04	50.00
GK	.08	.12	.04	50.00
GL	.08	.12	.04	50.00
GM	.08	.12	.04	50.00
GN	.08	.12	.04	50.00
GP	.08	.12	.04	50.00
GR	.08	.12	.04	50.00
GS	.08	.12	.04	50.00
GT	.08	.12	.04	50.00
GU	.08	.12	.04	50.00
GV	.08	.12	.04	50.00
GW	.08	.12	.04	50.00
GX	.08	.12	.04	50.00
GY	.08	.12	.04	50.00
GZ	.08	.12	.04	50.00
HA	.08	.12	.04	50.00
HB	.08	.12	.04	50.00
HC	.08	.12	.04	50.00
HD	.08	.12	.04	50.00
HE	.08	.12	.04	50.00
HF	.08	.12	.04	50.00
HG	.08	.12	.04	50.00
HH	.08	.12	.04	50.00
HJ	.08	.12	.04	50.00
HK	.08	.12	.04	50.00
HL	.08	.12	.04	50.00
HM	.08	.12	.04	50.00
HN	.08	.12	.04	50.00
HP	.08	.12	.04	50.00
HR	.08	.12	.04	50.00
HS	.08	.12	.04	50.00
HT	.08	.12	.04	50.00
HU	.08	.12	.04	50.00
HV	.08	.12	.04	50.00
HW	.08	.12	.04	50.00
HX	.08	.12	.04	50.00
HY	.08	.12	.04	50.00
HZ	.08	.12	.04	50.00
JA	.08	.12	.04	50.00
JB	.08	.12	.04	50.00
JC	.08	.12	.04	50.00
JD	.08	.12	.04	50.00
JE	.08	.12	.04	50.00
JF	.08	.12	.04	50.00
JG	.08	.12	.04	50.00
JH	.08	.12	.04	50.00
JJ	.08	.12	.04	50.00
JK	.08	.12	.04	50.00
JL	.08	.12	.04	50.00
JM	.08	.12	.04	50.00
JN	.08	.12	.04	50.00
JP	.08	.12	.04	50.00
JR	.08	.12	.04	50.00
JS	.08	.12	.04	50.00
JT	.08	.12	.04	50.00
JU	.08	.12	.04	50.00
JV	.08	.12	.04	50.00
JW	.08	.12	.04	50.00
JX	.08	.12	.04	50.00
JY	.08	.12	.04	50.00
JZ	.08	.12	.04	50.00
KA	.08	.12	.04	50.00
KB	.08	.12	.04	50.00
KC	.08	.12	.04	50.00
KD	.08	.12	.04	50.00
KE	.08	.12	.04	50.00
KF	.08	.12	.04	50.00
KG	.08	.12	.04	50.00
KH	.08	.12	.04	50.00
KJ	.08	.12	.04	50.00
KK	.08	.12	.04	50.00
KL	.08	.12	.04	50.00
KM	.08	.12	.04	50.00
KN	.08	.12	.04	50.00
KP	.08	.12	.04	50.00
KR	.08	.12	.04	50.00
KS	.08	.12	.04	50.00
KT	.08	.12	.04	50.00
KU	.08	.12	.04	50.00
KV	.08	.12	.04	50.00
KW	.08	.12	.04	50.00
KX	.08	.12	.04	50.00
KY	.08	.12	.04	50.00
KZ	.08	.12	.04	50.00
LA	.08	.12	.04	50.00
LB	.08	.12	.04	50.00
LC	.08	.12	.04	50.00
LD	.08	.12	.04	50.00
LE	.08	.12	.04	50.00
LF	.08	.12	.04	50.00
LG	.08	.12	.04	50.00
LH	.08	.12	.04	50.00
LJ	.08	.12	.04	50.00
LK	.08	.12	.04	50.00
LL	.08	.12	.04	50.00
LM	.08	.12	.04	50.00
LN	.08	.12	.04	50.00
LP	.08	.12	.04	50.00
LR	.08	.12	.04	50.00
LS	.08	.12	.04	50.00
LT	.08	.12	.04	50.00
LU	.08	.12	.04	50.00
LV	.08	.12	.04	50.00
LW	.08	.12	.04	50.00
LX	.08	.12	.04	50.00
LY	.08	.12	.04	50.00
LZ	.08	.12	.04	50.00
MA	.08	.12	.04	50.00
MB	.08	.12	.04	50.00
MC	.08	.12	.04	50.00
MD	.08	.12	.04	50.00
ME	.08	.12	.04	50.00
MF	.08	.12	.04	50.00
MG	.08	.12	.04	50.00
MH	.08	.12	.04	50.00
MJ	.08	.12	.04	50.00
MK	.08	.12	.04	50.00
ML	.08	.12	.04	50.00
MM	.08	.12	.04	50.00
MN	.08	.12	.04	50.00
MP	.08	.12	.04	50.00
MR	.08	.12	.04	50.00
MS	.08	.12	.04	50.00
MT	.08	.12	.04	50.00
MU	.08	.12	.04	50.00
MV	.08	.12	.04	50.00
MW	.08	.12	.04	50.00
MX	.08	.12	.04	50.00
MY	.08	.12	.04	50.00
MZ	.08	.12	.04	50.00
NA	.08	.12	.04	50.00
NB	.08	.12	.04	50.00
NC	.08	.12	.04	50.00
ND	.08	.12	.04	50.00
NE	.08	.12	.04	50.00
NF	.08	.12	.04	50.00
NG	.08	.12	.04	50.00
NH	.08	.12	.04	50.00
NJ	.08	.12	.04	50.00
NK	.08	.12	.04	50.00
NL	.08	.12	.04	50.00
NM	.08	.12	.04	50.00
NN	.08	.12	.04	50.00
NP	.08	.12	.04	50.00
NR	.08	.12	.04	50.00
NS	.08	.12	.04	50.00
NT	.08	.12	.04	50.00
NU	.08	.12	.04	50.00
NV	.08	.12	.04	50.00
NW	.08	.12	.04	50.00
NX	.08	.12	.04	50.00
NY	.08	.12	.04	50.00
NZ	.08	.12	.04	50.00
PA	.08	.12	.04	50.00
PB	.08	.12	.04	50.00
PC	.08	.12	.04	50.00
PD	.08	.12	.04	50.00
PE	.08	.12	.04	50.00
PF	.08	.12	.04	50.00
PG	.08	.12	.04	50.00
PH	.08	.12	.04	50.00
PJ	.08	.12	.04	50.00
PK	.08	.12	.04	50.00
PL	.08	.12	.04	50.00
PM	.08	.12	.04	50.00
PN	.08	.12	.04	50.00
PP	.08	.12	.04	50.00
PR	.08	.12	.04	50.00
PS	.08	.12	.04	50.00
PT	.08	.12	.04	50.00
PU	.08	.12	.04	50.00
PV	.08	.12	.04	50.00
PW	.08	.12	.04	50.00
PX	.08	.12	.04	50.00
PY	.08	.12	.04	50.00
PZ	.08	.12	.04	50.00
QA	.08	.12	.04	50.00
QB	.08	.12	.04	50.00
QC	.08	.12	.04	50.00
QD	.08	.12	.04	50.00
QE	.08	.12	.04	50.00
QF	.08	.12	.04	50.00
QG	.08	.12	.04	50.00
QH	.08	.12	.04	50.00
QJ	.08	.12	.04	50.00
QK	.08	.12	.04	50.00
QL	.08	.12	.04	50.00
QM	.08	.12	.04	50.00
QN	.08	.12	.04	50.00
QP	.08	.12	.04	50.00
QR	.08	.12	.04	50.00
QS	.08	.12	.04	50.00
QT	.08	.12	.04	50.00
QU	.08	.12	.04	50.00
QV	.08	.12	.04	50.00
QW	.08	.12	.04	50.00
QX	.08	.12	.04	50.00
QY	.08	.12	.04	50.00
QZ	.08	.12	.04	50.00
RA	.08	.12	.04	50.00
RB	.08	.12	.04	50.00
RC	.08	.12	.04	50.00
RD	.08	.12	.04	50.00
RE	.08	.12	.04	50.00
RF	.08	.12	.04	50.00
RG	.08	.12	.04	50.00
RH	.08	.12	.04	50.00
RJ	.08	.12	.04	50.00
RK	.08	.12	.04	50.00
RL	.08	.12	.04	50.00
RM	.08	.12	.04	50.00
RN	.08	.12	.04	50.00
RP	.08	.12	.04	50.00
RR	.08	.12	.04	50.00
RS	.08	.12	.04	50.00
RT	.08	.12	.04	50.00
RU	.08	.12	.04	50.00
RV	.08	.12	.04	50.00
RW	.08	.12	.04	50.00
RX	.08	.12	.04	50.00
RY	.08	.12	.04	50.00
RZ	.08	.12	.04	50.00
SA	.08	.12	.04	50.00
SB	.08	.12	.04	50.00
SC	.08	.12	.04	50.00
SD	.08	.12	.04	50.00
SE	.08	.12	.04	50.00
SF	.08	.12	.04	50.00
SG	.08	.12	.04	50.00
SH	.08	.12	.04	50.00
SJ	.08	.12	.04	50.00
SK	.08	.12	.04	50.00
SL	.08	.12	.04	50.00
SM	.08	.12	.04	50.00
SN	.08	.12	.04	50.00
SP	.08	.12	.04	50.00
SR	.08	.12	.04	50.00
SS	.08	.12	.04	50.00
ST	.08	.12	.04	50.00
SU	.08	.12	.04	50.00
SV	.08	.12	.04	50.00
SW	.08	.12	.04	50.00
SX	.08	.12	.04	50.00
SY	.08	.12	.04	50.00
SZ	.08	.12	.04	50.00
TA	.08	.12	.04	50.00
TB	.08	.12	.04	50.00
TC	.08	.12	.04	50.00
TD	.08	.12	.04	50.00
TE	.08	.12	.04	50.00
TF	.08	.12	.04	50.00
TG	.08	.12	.04	50.00
TH	.08	.12	.04	50.00
TJ	.08	.12	.04	50.00
TK	.08	.12	.04	50.00
TL	.08	.12	.04	50.00
TM	.08	.12	.04	50.00
TN	.08	.12	.04	50.00
TP	.08	.12	.04	50.00
TR	.08	.12	.04	50.00
TS	.08	.12	.04	50.00
TT	.08	.12	.04	50.00
TU	.08	.12	.04	50.00
TV	.08	.12	.04	50.00
TW	.08	.12	.04	50.00
TX	.08	.12	.04	50.00
TY	.08	.12	.04	50.00
TZ	.08	.12	.04	50.00
UA	.08	.12	.04	50.00
UB	.08	.12	.04	50.00
UC	.08	.12	.04	50.00
UD	.08	.12	.04	50.00
UE	.08	.12	.04	50.00
UF	.08	.12	.04	50.00
UG	.08	.12	.04	50.00
UH	.08	.12	.04	50.00
UJ	.08	.12	.04	50.00
UK	.08	.12	.04	50.00
UL	.08	.12	.04	50.00
UM	.08	.12	.04	50.00
UN	.08	.12	.04	50.00
UP	.08	.12	.04	50.00
UR	.08	.12	.04	50.00
US	.08	.12	.04	50.00
UT	.08	.12	.04	50.00
UU	.08	.12	.04	50.00
UV	.08	.12	.04	50.00
UW	.08	.12	.04	50.00
UX	.08	.12	.04	50.00
UY	.08	.12	.04	50.00
UZ	.08	.12	.04	50.00
VA	.08	.12	.04	50.00
VB	.08	.12	.04	50.00
VC	.08	.12	.04	50.00
VD	.08	.12	.04	50.00
VE	.08	.12	.04	50.00
VF	.08	.12	.04	50.00
VG	.08	.12	.04	50.00
VH	.08	.12	.04	50.00
VJ	.08	.12	.04	50.00
VK	.08	.12	.04	50.00
VL	.08	.12	.04	50.00
VM	.08	.12	.04	50.00
VN	.08	.12	.04	50.00
VP	.08	.12	.04	50.00
VR	.08	.12	.04	50.00
VS	.08	.12	.04	50.00
VT	.08	.12	.04	50.00
VU	.08	.12	.04	50.00
VV	.08	.12	.04	50.00
VW	.08	.12	.04	50.00
VX	.08	.12	.04	50.00
VY	.08	.12	.04	50.00
VZ	.08	.12	.04	50.00
WA	.08	.12	.04	50.00
WB	.08	.12	.04	50.00
WC	.08	.12	.04	50.00
WD	.08	.12	.04	50.00
WE	.08	.12	.04	50.00
WF	.08	.12	.04	50.00
WG	.08	.12	.04	50.00
WH	.08	.12	.04	50.00
WJ	.08	.12	.04	50.00
WK	.08	.12	.04	50.00
WL	.08	.12	.04	50.00
WM	.08	.12	.04	50.00
WN	.08	.12	.04	50.00
WP	.08	.12	.04	50.00
WR	.08	.12	.04	50.00
WS	.08	.12	.04	50.00
WT	.08	.12	.04	50.00
WU	.08	.12	.04	50.00
WV	.08	.12	.04	50.00
WW	.08	.12	.04	50.00
WX	.08	.12	.04	50.00
WY	.08	.12	.04	50.00
WZ	.08	.12	.04	50.00
XA	.08	.12	.04	50.00
XB	.08	.12	.04	50.00
XC	.08	.12	.04	50.00
XD	.08	.12	.04	50.00
XE	.08	.12	.04	50.00
XF	.08	.12	.04	50.00
XG	.08	.12	.04	50.00
XH	.08	.12	.04	50.00
XJ	.08	.12	.04	50.00
XK	.08	.12	.04	50.00
XL	.08	.12	.04	50.00
XM	.08	.12	.04	50.00
XN	.08	.12	.04	50.00
XP	.08	.12	.04	50.00
XR	.08	.12	.04	50.00
XS	.08	.12	.04	50.00
XT	.08	.12	.04	50.00
XU	.08	.12	.04	50.00
XV	.08	.12	.04	50.00
XW	.08	.12	.04	50.00
XX	.08	.12	.04	50.00
XY	.08	.12	.04	50.00
XZ	.08	.12	.04	50.00
YA	.08	.12	.04	50.00
YB	.08	.12	.04	50.00
YC	.08	.12	.04	50.00
YD	.08	.12	.04	50.00
YE	.08	.12	.04	50.00
YF	.08	.12	.04	50.00
YG	.08	.12	.04	50.00
YH	.08	.12	.04	50.00
YJ	.08	.12	.04	50.00
YK	.08	.12	.04	50.00
YL	.08	.12	.04	50.00
YM	.08	.12	.04	50.00
YN	.08	.12	.04	50.00
YP	.08	.12	.04	50.00
YR	.08	.12	.04	50.00
YS	.08	.12	.04	50.00
YT	.08	.12	.04	50.00
YU	.08	.12	.04	50.00
YV	.08	.12	.04	50.00
YW	.08	.12	.04	50.00
YX	.08	.12	.04	50.00
YY	.08	.12	.04	50.00
YZ	.08	.12	.04	50.00
ZA	.08	.12	.04	50.00
ZB	.08	.12	.04	50.00
ZC	.08	.12	.04	50.00
ZD	.08	.12	.04	50.00
ZE	.08	.12	.04	50.00
ZF	.08	.12	.04	50.00
ZG	.08	.12	.04	50.00
ZH	.08	.12	.04	50.00
ZJ	.08	.12	.04	50.00
ZK	.08	.12	.04	50.00
ZL	.08	.12	.04	50.00
ZM	.08	.12	.04	50.00
ZN	.08	.12	.04	50.00
ZP	.08	.12	.04	50.00
ZR	.08	.12	.04	50.00
ZS	.08	.12	.04	50.00
ZT	.08	.12	.04	50.00
ZU	.08	.12	.04	50.00

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Mounting Plates (Cont'd) -				
609-C	$ 2.30	$ 3.20	$ .90	39.13
J	1.05	1.50	.45	42.86
610-B	2.80	3.85	1.05	37.50
E	3.00	4.15	1.15	38.33
F	4.25	5.70	1.45	34.12
614-A	1.05	1.50	.45	42.86
B	1.25	1.75	.50	40.00
H	2.50	3.45	.95	38.00
J	1.40	1.95	.55	39.29
620-A	1.80	2.50	.70	38.89
623-B	2.35	3.25	.90	38.30
C	2.35	3.25	.90	38.30
624-A	1.05	1.50	.45	42.86
625-A	3.30	4.70	1.40	42.42
626-B	1.30	1.85	.55	42.31
627-A	1.10	1.55	.45	40.91
B	.86	.40	.14	53.85
C	.31	.45	.14	45.16
629-A	.31	.45	.14	45.16
B	.28	.40	.12	42.86
C	.27	.35	.13	48.15
632-B	.31	.45	.14	45.16
635-B	.55	.80	.25	45.45
C	1.70	2.35	.65	38.24
638-A	.60	.85	.25	41.67
639-A	.26	.40	.14	53.85
640-A	2.55	3.60	1.05	41.18
642-A	.31	.45	.14	45.16
643-A	.35	.50	.15	42.86
644-A	.60	.85	.25	41.67
650-A	.33	.80	.25	45.45
652-A	.31	.45	.14	45.16
653-A	.86	1.15	.29	33.72
657-A	.55	1.30	.75	136.36
B	.55	.80	.25	45.45
660-A	.55	.80	.25	45.45
661-A	1.80	2.50	.70	38.89
663-A	.55	.80	.25	45.45
664-B	2.60	3.65	1.05	40.38
666-A	1.25	1.75	.50	40.00
B	1.35	1.90	.55	40.74
667-A	1.45	2.00	.55	37.93
668-A	.85	1.20	.35	41.18
669-A	.90	1.30	.40	44.44
B	.55	.80	.25	45.45
670-A	.90	1.30	.40	44.44
671-B	4.05	5.55	1.50	37.04
C	1.20	1.65	.45	37.50
D	1.20	1.65	.45	37.50
673-A	2.20	3.10	.90	40.91
674-A	1.25	1.75	.50	40.00
677-A	1.53	2.13	.60	38.72
D	2.85	3.95	1.10	38.60
E	1.45	2.00	.55	37.93
H	1.65	2.30	.65	39.39
K	1.40	1.95	.55	39.29
L	1.55	2.15	.60	38.71
677-A	3.00	4.15	1.15	38.33
680-A	.86	.40	.14	53.85
682-A	1.95	2.70	.75	38.46
684-A	.78	.30	.12	66.67
689-A	.09	.15	.06	66.67
690-A	1.45	2.00	.55	37.93
B	.86	.40	.14	53.85
C	.31	.45	.14	45.16
695-A	.31	.45	.14	45.16
696-A	1.40	1.95	.55	39.29
703-A	1.60	2.25	.65	40.63
704-B	.13	.22	.09	69.23
708-A	3.73	5.15	1.40	37.53
709-A	.28	.40	.12	42.86
B	1.45	2.00	.55	37.93
711-A	2.35	3.25	.90	38.30
714-B	2.90	4.00	1.10	37.93
	2.05	2.80	.75	36.59

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Mounting Plates (Cont'd)				
715-A	$ 2.55	$ 3.55	$ 1.00	39.22
723-A	3.70	5.10	1.40	37.84
724-A	2.95	4.05	1.10	37.29
725-A	1.40	1.93	.53	37.86
726-A	1.10	1.55	.45	40.91
732-A	3.45	4.70	1.25	36.23
733-A	2.30	3.20	.90	39.13
734-A	2.75	3.85	1.10	40.00
737-A	1.60	2.25	.65	40.63
B	1.55	2.15	.60	38.71
C	1.60	2.25	.65	40.63
743-A	2.40	3.25	.85	35.42
B	2.40	3.25	.85	35.42
745-B	1.85	2.55	.70	37.84
C	1.85	2.55	.70	37.84
748-A	1.20	1.70	.50	41.67
750-B	2.00	2.75	.75	37.50
C	2.05	2.80	.75	36.59
Number Plates -				
1-B	.07	.10	.03	42.86
5-B	.08	.12	.04	50.00
17-B	.09	.12	.04	50.00
21-B	.08	.12	.04	44.44
23-A	.08	.12	.04	50.00
C	.08	.12	.04	50.00
D	.10	.12	.02	20.00
30-A	.08	.10	.02	25.00
31-A	.08	.12	.04	50.00
32-A	.08	.12	.04	50.00
59-B	.08	.12	.04	50.00
60-B	.08	.12	.04	50.00
107-B	.08	.12	.04	50.00
108-A	.08	.12	.04	50.00
109-A	.08	.12	.04	50.00
125-A	.10	.14	.04	40.00
126-A	.25	.35	.10	40.00
130-A	.50	.75	.25	50.00
Plugs -				
47-A	.55	.80	.25	45.45
B	.55	.80	.25	45.45
109	.80	1.15	.35	43.75
110	.80	1.10	.30	37.50
116	.35	.50	.15	42.86
126	4.40	5.90	1.50	34.09
132	1.85	2.65	.80	43.24
135	.70	.95	.25	35.71
136	.60	.85	.25	41.67
137	1.60	2.10	.50	31.25
141-A	1.75	2.25	.50	28.57
B	1.75	2.25	.50	28.57
C	1.85	2.65	.80	43.24
144	.40	.60	.20	50.00
445	.55	.85	.30	54.55
146	4.30	5.90	1.60	37.21
Ring Seats -	1.50	1.90	.40	26.67
12	.015	.025	.01	66.67
13	.015	.025	.01	66.67
15	.02	.03	.01	50.00
16	.03	.045	.015	50.00
Polarized Bells -				
3-B	1.75	2.30	.55	31.43
C	1.75	2.30	.55	31.43
Protectors -				
17-A	.30	.45	.15	50.00
52-B	1.08	1.50	.41	37.61
AP	1.08	1.45	.42	38.78
60-AP	.61	.90	.29	47.54
62-C	.2725	.40	.1275	46.79
D	.1775	.23	.0525	29.58
76-B	.69	.95	.26	37.68
77-B	.19	.26	.07	36.84
1074-A	.5075	.73	.2225	43.84
1075-A	.71	.98	.27	38.03
1168-A	.38	1.10	.32	41.03

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent (o)
Protectors (Cont'd) -				
1168-B	$ .78	$ 1.10	$ .32	41.03
1169-A	.78	1.10	.32	41.03
Protector Blocks -				
1	.115	.0825	.0675	58.69
2	.11	.0825	.0675	75.00
5	.115	.0825	.0675	58.69
9	.085	.0825	.0675	58.69
19	.06	.08	.02	33.33
20	.06	.075	.015	25.00
26	.08	.08	.02	66.67
27	.09	.12	.03	33.33
30	.09	.13	.04	44.44
Protector Groups -				
1435-J	10.65	14.20	3.55	33.33
R	1.55	2.15	.60	38.71
S	22.80	30.80	7.40	33.33
T	2.50	3.35	.85	34.00
Protector Discs -				
3	.03	.045	.015	50.00
10	.03	.045	.015	50.00
11	.0375	.055	.0175	47.83
12	.04	.055	.015	41.67
Protector Mountings -				
15	.13	.20	.07	53.85
16	.10	.15	.05	50.00
22-B	.15	.20	.05	33.33
28	.47	.65	.18	38.30
29-B	.39	.60	.21	53.85
48	.03	.05	.02	66.67
49-B	.12	.15	.03	48.65
52	.80	1.10	.30	37.50
56	.09	.13	.04	44.44
60	3.10	4.25	1.15	37.10
68-A	.45	.65	.20	44.44
B	.45	.65	.20	44.44
69-A	.45	.65	.20	44.44
74-A	.23	.35	.12	52.17
73-A	.17	.25	.08	47.06
83-A	3.90	5.35	1.45	37.18
Push Buttons -				
1021-A	.30	.50	.20	66.67
1028-A	.40	.60	.20	50.00
1038-A	.45	.65	.20	44.44
1064-A	.50	.70	.20	40.00
1065-A	.30	.50	.20	66.67
Relays -				
44-A	2.90	3.95	1.05	36.21
C	2.90	3.95	1.05	36.21
G	3.35	4.50	1.15	34.33
87-A	1.35	1.85	.50	37.04
B	2.60	3.60	1.00	38.46
89-A	2.68	3.68	1.00	37.31
B	2.50	3.45	.95	38.00
K	2.50	3.45	.95	38.00
L	2.50	3.45	.95	38.00
101-B	2.60	3.60	1.00	38.46
K	2.10	2.85	.75	35.71
105-F	2.25	3.10	.85	37.78
114-A	2.60	3.30	.70	26.92
B	2.25	2.95	.70	31.11
C	1.90	2.60	.70	36.84
D	1.85	2.55	.70	37.84
E	1.95	2.70	.75	38.46
F	1.95	2.70	.75	38.46
G	2.00	2.75	.75	37.50
J	1.90	2.60	.70	36.84
K	1.70	2.35	.65	38.24
L	1.80	2.45	.65	36.11
N	1.90	2.60	.70	36.84
S	1.45	2.00	.55	37.93
U	1.75	2.40	.65	37.14
V	1.60	2.20	.60	37.50
AA	1.75	2.40	.65	37.14
AB	1.80	2.45	.65	36.11
	1.90	2.60	.70	36.84

No. 487 - Sheet 7.

10879

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED).

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Relays (Cont'd) -				
114-AC	$ 1.65	$ 2.30	$ .65	39.39
AD	1.55	2.15	.60	38.71
AF	1.80	2.50	.70	38.89
AG	1.65	2.25	.60	36.36
AH	1.90	2.65	.75	39.47
AK	1.75	2.40	.65	37.14
AM	2.00	2.75	.75	37.50
AT	2.00	2.75	.75	37.50
118-C	1.45	2.00	.55	37.93
K	1.45	2.00	.55	37.93
M	1.50	2.05	.55	36.67
P	1.45	2.00	.55	37.93
Y	1.40	1.95	.55	39.29
122-A	1.70	2.35	.65	38.24
B	1.70	2.35	.65	38.24
C	1.95	2.70	.75	38.46
D	1.95	2.70	.75	38.46
A	1.70	2.35	.65	38.24
G	1.75	2.40	.65	37.14
H	1.75	2.40	.65	37.14
J	1.75	2.40	.65	37.14
K	1.80	2.50	.70	38.89
L	1.75	2.40	.65	37.14
N	1.80	2.50	.70	38.89
P	1.75	2.40	.65	37.14
R	1.70	2.35	.65	38.24
S	1.75	2.40	.65	37.14
U	1.75	2.40	.65	37.14
W	1.85	2.55	.70	37.84
Z	1.75	2.40	.65	37.14
AA	1.65	2.30	.65	39.39
AB	1.65	2.30	.65	39.39
AC	1.80	2.50	.70	38.89
AD	1.70	2.35	.65	38.24
AE	1.70	2.35	.65	38.24
AJ	1.75	2.40	.65	37.14
AS	1.80	2.50	.70	38.89
AU	1.75	2.40	.65	37.14
AW	1.70	2.35	.65	38.24
AX	1.75	2.40	.65	37.14
AL	1.80	2.45	.65	36.11
AM	1.75	2.40	.65	37.14
AN	1.70	2.35	.65	38.24
AP	1.75	2.40	.65	37.14
AR	1.75	2.40	.65	37.14
AT	1.70	2.35	.65	38.24
AU	1.75	2.40	.65	37.14
AV	1.70	2.35	.65	38.24
AW	2.00	2.75	.75	37.50
AX	1.80	2.50	.70	38.89
AY	1.95	2.70	.75	38.46
AZ	2.25	3.10	.85	37.78
BA	2.15	2.95	.80	37.21
BK	1.40	1.95	.55	39.29
BM	1.50	2.05	.55	36.67
BN	1.50	2.05	.55	36.67
BP	1.50	2.05	.55	36.67
BR	1.45	2.00	.55	37.93
BS	1.90	2.65	.75	39.47
BT	1.90	2.65	.75	39.47
BU	1.90	2.65	.75	39.47
BZ	2.15	2.95	.80	37.21
CA	1.95	2.70	.75	38.46
CB	1.70	2.35	.65	38.24
CC	2.15	2.95	.80	37.21
CD	1.80	2.45	.65	36.11
CE	1.70	2.35	.65	38.24
CF	1.75	2.40	.65	37.14
CG	1.70	2.35	.65	38.24
CH	1.80	2.50	.70	38.89
CJ	1.80	2.50	.70	38.89
CK	1.75	2.40	.65	37.14
CL	1.70	2.35	.65	38.24

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Relays (Cont'd) -				
122-CS	$ 1.85	$ 2.55	$ .70	37.84
CT	1.90	2.60	.70	36.84
DA	1.95	2.70	.75	38.46
DD	1.75	2.40	.65	37.14
DE	1.70	2.35	.65	38.24
DF	2.05	2.80	.75	36.59
DG	1.85	2.55	.70	37.84
DH	1.80	2.45	.65	36.11
DJ	2.15	2.95	.80	37.21
DK	1.90	2.60	.70	36.84
DL	1.85	2.53	.70	37.84
DM	1.85	2.55	.70	37.84
DT	1.85	2.55	.70	37.84
DZ	1.90	2.60	.70	36.84
EA	1.75	2.40	.65	37.14
EB	1.70	2.35	.65	38.24
EC	1.65	2.30	.65	39.39
ED	1.80	2.45	.65	36.11
EE	1.95	2.70	.75	38.46
EK	1.80	2.75	.95	52.78
EM	2.00	2.75	.75	37.50
124-B	4.75	6.55	1.80	37.89
F	1.75	2.40	.65	37.14
G	2.10	2.90	.80	38.10
J	1.95	2.70	.75	38.46
125-A	1.95	2.70	.75	38.46
F	2.10	2 90	.80	38.10
G	2.25	3.10	.85	37.78
M	2.15	2.95	.80	37.21
K	2.25	3.10	.85	37.78
M	2.25	3.10	.85	37.78
R	2.20	3.05	.85	38.64
S	2.20	3.05	.85	38.64
T	2.25	3.10	.85	37.78
Y	2.10	2.90	.80	38.10
Z	2.25	3.10	.85	37.78
AB	2.20	3.05	.85	38.64
AC	2.25	3.10	.85	37.78
AD	2.25	3.10	.85	37.78
AJ	2.25	3.10	.85	37.78
126-A	2.40	3.30	.90	37.50
149-A	2.30	3.20	.90	39.13
B	1.70	2.35	.65	38.24
C	1.70	2.35	.65	38.24
D	1.60	2.20	.60	37.50
E	1.50	2.10	.60	40.00
G	1.50	2.10	.60	40.00
J	1.70	2.35	.65	38.24
K	1.50	2.10	.60	40.00
M	1.50	2.10	.60	40.00
N	1.50	2.10	.60	40.00
P	1.60	2.20	.60	37.50
R	1.70	2.35	.65	38.24
150-A	1.60	2.20	.60	37.50
162-A	7.45	10.25	2.80	37.58
B	1.55	2.15	.60	38.71
D	1.70	2.35	.65	38.24
E	1.45	2.00	.55	37.93
H	1.70	2.35	.65	38.24
J	2.00	2.75	.75	37.50
172-A	1.65	2.30	.65	39.39
174-A	2.00	2.75	.75	37.50
B	2.30	3.20	.90	39.13
C	2.15	2.95	.80	37.21
177-E	2.25	3.10	.85	37.78
G	2.85	3.90	1.05	36.84
178-A	1.95	2.70	.75	38.46
F	1.90	2.60	.70	36.84
F	1.90	2.60	.70	36.84
J	2.05	2.80	.75	36.59
K	1.95	2.70	.75	38.46
L	1.95	2.70	.75	38.46
N	2.25	3.10	.85	37.78
	2.20	3.05	.85	38.64

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent (o)
Relays (Cont'd) -				
170-M	$ 2.05	$ 2.80	$ .75	36.59
P	1.90	2.60	.70	36.84
R	2.05	2.80	.75	36.59
S	2.05	2.80	.75	36.59
T	2.05	2.80	.75	36.59
U	2.30	3.20	.90	39.13
179-A	2.40	3.30	.90	37.50
186-A	1.70	2.35	.65	38.24
189-D	.90	1.25	.35	38.89
E	.75	1.05	.30	40.00
F	.90	1.25	.35	38.89
K	.85	1.20	.35	41.18
M	.75	1.05	.30	40.00
190-A	2.15	2.95	.80	37.21
B	2.00	2.75	.75	37.50
C	2.05	2.80	.75	36.59
203-A	2.85	3.90	1.05	36.84
A-2	.90	1.25	.35	38.89
4	1.15	1.60	.45	39.13
5	.90	1.25	.35	38.89
6	1.10	1.50	.40	36.36
7	1.20	1.65	.45	37.50
8	1.10	1.50	.40	36.36
23	1.00	1.40	.40	40.00
25	1.15	1.60	.45	39.13
26	.90	1.25	.35	38.89
27	.90	1.25	.35	38.89
31	1.00	1.40	.40	40.00
44	1.15	1.60	.45	39.13
50	.85	1.20	.35	41.18
B-1	1.55	2.15	.60	38.71
2	1.55	2.15	.60	38.71
3	1.60	2.20	.60	37.50
4	1.60	2.20	.60	37.50
5	1.40	1.95	.55	39.29
6	1.65	2.25	.60	36.36
7	1.45	2.00	.55	37.93
8	1.50	2.05	.55	36.67
9	1.30	1.80	.50	38.46
10	1.35	1.85	.50	37.04
11	2.10	2.90	.80	38.10
12	1.95	2.70	.75	38.46
13	1.70	2.35	.65	38.24
14	1.65	2.25	.60	36.36
15	1.50	2.05	.55	36.67
16	1.30	1.80	.50	38.46
17	1.45	2.00	.55	37.93
18	1.40	1.95	.55	39.29
20	1.60	2.20	.60	37.50
21	1.35	1.85	.50	37.04
22	1.40	1.95	.55	39.29
23	1.75	2.40	.65	37.14
24	1.70	2.35	.65	38.24
25	1.70	2.35	.65	38.24
26	1.40	1.95	.55	39.29
27	1.70	2.35	.65	38.24
28	1.50	2.05	.55	36.67
29	1.65	2.55	.90	54.55
31	1.50	2.05	.55	36.67
32	1.90	2.60	.70	36.84
33	1.50	2.05	.55	36.67
34	1.95	2.70	.75	38.46
35	1.85	2.55	.70	37.84
36	1.40	1.95	.55	39.29
37	1.60	2.20	.60	37.50
38	1.50	2.05	.55	36.67
39	1.70	2.35	.65	38.24
40	1.75	2.40	.65	37.14
42	1.75	2.40	.65	37.14
43	1.45	2.00	.55	37.93
51	2.00	2.75	.75	37.50
52	1.95	2.70	.75	38.46
53	1.70	2.35	.65	38.24
59	2.05	2.80	.75	36.59

10880

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD RENTAL CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Relays (Cont'd) -				
B-66	$ 1.45	$ 2.00	$ .55	37.93
67	1.45	2.00	.55	37.93
68	1.55	2.15	.60	38.71
71	1.80	2.45	.65	36.11
72	1.40	1.90	.50	35.71
73	1.60	2.20	.60	37.50
74	1.60	2.20	.60	37.50
C- 1	7.90	10.75	2.85	36.08
2	7.90	10.75	2.85	36.08
B- 3	1.30	1.80	.50	38.46
4	1.35	1.85	.50	37.04
5	1.35	1.60	.45	33.33
6	1.45	2.00	.55	37.93
7	1.80	2.45	.65	36.11
8	1.35	1.85	.50	37.04
9	1.05	1.45	.40	38.10
11	1.30	1.80	.50	38.46
12	1.00	1.40	.40	40.00
22	1.30	1.80	.50	38.46
23	1.30	1.65	.35	37.50
24	1.30	1.65	.35	37.50
25	1.70	2.35	.65	38.24
31	1.30	1.80	.50	38.46
32	1.40	1.90	.50	35.71
33	1.10	1.50	.40	36.36
34	1.30	1.65	.35	37.50
35	1.00	1.40	.40	40.00
36	1.30	1.80	.50	38.46
37	1.05	1.45	.40	38.10
38	1.30	1.80	.50	38.46
39	1.95	2.70	.75	38.46
40	1.35	1.85	.50	37.04
41	1.30	1.80	.50	38.46
42	1.10	1.50	.40	36.36
43	1.45	2.00	.55	37.93
44	1.50	2.05	.55	36.67
45	1.45	2.00	.55	37.93
46	1.75	2.40	.65	37.14
47	2.00	2.75	.75	37.50
48	1.10	1.50	.40	36.36
49	1.45	2.00	.55	37.93
50	1.50	2.05	.55	36.67
51	1.25	1.75	.50	40.00
52	1.05	1.45	.40	38.10
53	1.50	2.05	.55	36.67
54	1.55	2.15	.60	38.71
55	1.30	1.80	.50	38.46
56	1.70	2.35	.65	38.24
57	1.80	2.50	.70	38.89
58	2.00	2.75	.75	37.50
59	1.70	2.35	.65	38.24
60	1.70	2.40	.70	41.18
61	1.90	2.60	.70	36.84
62	1.60	2.20	.60	37.50
63	1.75	2.40	.65	37.14
64	1.80	2.20	.60	33.33
65	1.85	2.55	.70	37.84
66	1.50	2.05	.55	36.67
67	1.30	1.80	.50	38.46
68	1.30	1.80	.50	38.46
69	1.05	1.45	.40	38.10
70	1.40	1.90	.50	35.71
71	1.40	1.90	.50	35.71
72	1.40	1.90	.50	35.71
73	1.40	1.90	.50	35.71
74	1.40	1.90	.50	35.71
75	1.40	1.90	.50	35.71
76	1.40	1.90	.50	35.71
77	1.40	1.90	.50	35.71
78	1.40	1.90	.50	35.71
79	1.40	1.90	.50	35.71
80	1.40	1.90	.50	35.71
81	1.40	1.90	.50	35.71
82	1.40	1.90	.50	35.71
83	1.40	1.90	.50	35.71
84	1.40	1.90	.50	35.71
85	1.40	1.90	.50	35.71
86	1.40	1.90	.50	35.71
87	1.40	1.90	.50	35.71
88	1.40	1.90	.50	35.71
89	1.40	1.90	.50	35.71
90	1.40	1.90	.50	35.71
91	1.40	1.90	.50	35.71
92	1.40	1.90	.50	35.71
93	1.40	1.90	.50	35.71
94	1.40	1.90	.50	35.71
95	1.40	1.90	.50	35.71
96	1.40	1.90	.50	35.71
97	1.40	1.90	.50	35.71
98	1.40	1.90	.50	35.71
99	1.40	1.90	.50	35.71
100	1.40	1.90	.50	35.71
101	1.40	1.90	.50	35.71
102	1.40	1.90	.50	35.71
103	1.40	1.90	.50	35.71
104	1.40	1.90	.50	35.71
105	1.40	1.90	.50	35.71
106	1.40	1.90	.50	35.71
107	1.40	1.90	.50	35.71
108	1.40	1.90	.50	35.71
109	1.50	2.05	.55	36.67
110	1.45	2.00	.55	37.93
111	1.25	1.70	.45	36.00
112	1.35	1.85	.50	37.04
113	1.35	1.85	.50	37.04
114	1.10	1.50	.40	36.36
115	1.35	1.85	.50	37.04
116	1.40	1.90	.50	35.71
117	1.35	1.85	.50	37.04
118	1.30	1.80	.50	38.46
119	1.95	2.70	.75	38.46
120	1.25	1.70	.45	36.00
121	1.50	2.05	.55	36.67
122	1.65	2.25	.60	36.36
124	1.90	2.60	.70	36.84
125	1.20	1.65	.45	37.50
126	1.60	2.20	.60	37.50
127	1.50	2.05	.55	36.67
128	1.50	2.05	.55	36.67
129	1.65	2.25	.60	36.36
130	1.70	2.35	.65	38.24
131	1.20	1.65	.45	37.50
133	1.30	1.80	.50	38.46
134	1.65	2.25	.60	36.36
135	1.25	1.70	.45	36.00
136	1.40	1.90	.50	35.71
137	1.25	1.70	.45	36.00
138	1.40	1.90	.50	35.71
139	1.05	1.45	.40	38.10
140	1.40	1.90	.50	35.71
142	1.70	2.35	.65	38.24
143	1.85	2.55	.70	37.84
144	1.75	2.40	.65	37.14
145	1.40	1.90	.50	35.71
146	1.10	1.50	.40	36.36
147	1.20	1.65	.45	37.50
148	1.35	1.85	.50	37.04
149	1.60	2.20	.60	37.50
150	1.50	2.05	.55	36.67
151	1.60	2.45	.65	36.11
152	1.30	1.80	.50	38.46
153	1.10	1.50	.40	36.36
154	1.40	1.90	.50	35.71
155	1.10	1.50	.40	36.36
156	1.30	1.80	.50	38.46
157	1.55	2.15	.60	38.71
158	1.60	2.20	.60	37.50
159	1.50	2.05	.55	36.67
160	1.70	2.35	.65	38.24
161	1.95	2.70	.75	38.46
162	1.35	1.85	.50	37.04
163	1.10	1.50	.40	36.36
164	1.70	2.35	.65	38.24
165	1.35	1.85	.50	37.04
166	1.40	1.90	.50	35.71
167	1.70	2.35	.65	38.24
168	1.15	1.60	.45	39.13
169	1.55	2.10	.55	35.48
170	1.50	2.05	.55	36.67
171	1.30	1.80	.50	38.46
172	1.15	1.60	.45	39.13
173	1.75	2.40	.65	37.14
174	1.25	1.70	.45	36.00
175	1.70	2.35	.65	38.24
176	1.80	2.50	.70	38.89
177	1.95	2.70	.75	38.46
178	2.05	2.80	.75	36.59
179	1.25	1.75	.50	40.00
180	1.70	2.35	.65	38.24
181	1.60	1.90	.50	35.71
182	1.80	2.45	.65	36.11
183	1.30	1.80	.50	38.46
Relays (Cont'd) -				
B-184	$ 1.30	$ 1.80	$ .50	38.46
185	1.45	2.00	.55	37.93
186	1.50	2.05	.55	36.67
187	1.45	2.00	.55	37.93
188	1.85	2.60	.75	36.99
189	1.30	1.80	.50	38.46
190	1.20	1.65	.45	37.50
192	1.50	2.05	.55	36.67
193	1.75	2.40	.65	37.14
194	1.30	1.80	.50	38.46
195	1.50	2.05	.55	36.67
196	1.70	2.35	.65	38.24
197	1.70	2.35	.65	38.24
198	1.90	2.60	.70	36.84
199	1.05	1.45	.40	38.10
200	1.40	1.90	.50	35.71
201	1.55	2.15	.60	38.71
202	1.05	1.45	.40	38.10
203	1.35	1.85	.50	37.04
204	1.45	2.25	.60	36.36
205	1.65	2.25	.60	36.36
206	1.25	1.70	.45	36.00
207	1.40	1.90	.50	35.71
208	1.25	1.70	.45	36.00
209	1.30	1.80	.50	38.46
210	1.30	1.80	.50	38.46
211	1.50	2.05	.55	36.67
212	1.80	2.50	.70	38.89
213	1.50	2.05	.55	36.67
214	1.30	1.80	.50	38.46
215	1.30	1.80	.50	38.46
216	1.60	2.20	.60	37.50
218	1.30	1.80	.50	38.46
219	1.45	2.00	.55	37.93
220	1.55	2.10	.55	35.48
221	1.25	1.70	.45	36.00
222	1.30	1.80	.50	38.46
223	1.05	1.45	.40	38.10
224	1.45	2.00	.55	37.93
226	1.45	2.00	.55	37.93
227	1.30	1.80	.50	38.46
228	1.35	1.85	.50	37.04
229	1.30	1.85	.45	37.50
230	1.50	2.05	.55	36.67
231	1.55	2.10	.55	35.48
232	1.30	1.80	.50	38.46
233	1.25	1.70	.45	36.00
234	1.30	1.80	.50	38.46
235	1.10	1.50	.40	36.36
236	1.15	1.60	.45	39.13
237	1.45	2.00	.55	37.93
238	1.30	1.80	.50	38.46
239	1.65	2.25	.60	36.36
240	1.70	2.35	.65	38.24
241	1.50	2.05	.55	36.67
242	1.10	1.50	.40	36.36
244	1.75	2.40	.65	37.14
245	1.75	2.40	.65	37.14
246	1.30	1.80	.50	38.46
247	1.40	1.90	.50	35.71
248	1.55	2.10	.55	35.48
249	1.10	1.50	.40	36.36
250	1.70	2.35	.65	38.24
251	1.50	2.05	.55	36.67
252	1.80	2.50	.70	38.89
253	1.50	2.05	.55	36.67
254	1.90	2.60	.70	36.84
255	1.35	1.85	.50	37.04
256	1.70	2.35	.65	38.24
257	1.20	1.65	.45	37.50
258	1.40	1.90	.50	35.71
259	1.30	1.80	.50	38.46
260	1.50	2.05	.55	36.67
261	1.65	2.00	.35	21.21

PRICES FOR TERMINUS AFFILIATED TO ASSOCIATED COMPANIES UNDER STANDARD SERVICE CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

NOVEMBER 11, 1935.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Mileage (Cont'd) -				
E-262	$ 1.05	$ 1.45	$ .40	38.10
263	1.85	2.55	.70	37.84
264	1.85	2.55	.70	37.84
265	1.85	2.55	.70	37.84
266	1.10	1.50	.40	36.36
267	1.60	2.20	.60	37.50
268	1.70	2.35	.65	38.24
269	1.25	1.70	.45	36.00
270	1.50	2.05	.55	36.67
271	1.55	2.10	.55	35.48
272	1.55	2.10	.55	35.48
273	1.20	1.65	.45	37.50
274	1.50	2.05	.55	36.67
275	1.55	2.10	.55	35.48
276	1.50	2.05	.55	36.67
277	1.40	1.90	.50	35.71
278	1.50	2.05	.55	36.67
281	2.05	2.80	.75	36.59
282	1.45	2.00	.55	37.93
283	1.35	1.85	.50	37.04
284	1.90	2.60	.70	36.84
285	1.40	1.90	.50	35.71
286	1.40	1.90	.50	35.71
287	1.65	2.25	.60	36.36
288	1.45	2.00	.55	37.93
289	1.50	2.05	.55	36.67
290	1.20	1.65	.45	37.50
291	1.90	2.60	.70	36.84
292	2.15	2.95	.80	37.21
293	1.90	2.05	.55	36.67
294	1.55	2.10	.55	35.48
295	1.30	1.80	.50	38.46
296	1.15	1.55	.40	34.78
297	2.15	2.95	.80	37.21
298	2.00	2.75	.75	37.50
0-1	2.00	2.75	.75	37.50
4	1.60	2.20	.60	37.50
5				
Repeating Coils -				
20-A	1.35	1.75	.40	29.63
23-A	6.20	8.50	2.30	37.10
C	6.20	8.50	2.30	37.10
Z	4.50	5.95	1.45	32.22
G	6.95	9.70	2.75	39.57
M	6.95	9.70	2.75	39.57
N	6.95	9.70	2.75	39.57
P	6.20	8.50	2.30	37.10
R	6.20	8.50	2.30	37.10
S	6.95	9.70	2.75	39.57
T	7.70	10.50	2.80	36.36
24-A	3.25	4.60	1.35	37.31
C	3.25	4.60	1.35	37.31
F	3.75	5.15	1.40	37.33
H	3.75	5.15	1.40	37.33
J	4.10	5.70	1.60	39.02
27-A	3.25	4.60	1.35	37.31
D	3.75	5.15	1.40	37.33
F	3.25	4.60	1.35	37.31
30-A	8.00	10.90	2.90	36.25
42-A	3.25	3.20	.95	42.22
50-A	35.00	44.00	9.00	25.71
54-A	30.00	39.35	9.35	44.75
B	30.50	39.95	9.45	46.10
70-A	25.00	33.20	8.20	32.80
76-A	8.00	10.85	2.85	35.63
77-A	4.25	5.75	1.50	35.29
Resistance -				
1-A	.40	.60	.20	50.00
B	.50	.70	.20	40.00
C	.50	.70	.20	40.00
D	.35	.50	.15	42.86
E	.40	.60	.20	50.00
F	.50	.70	.20	40.00
G	.50	.70	.20	40.00
H	.40	.60	.20	50.00

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Resistance (Cont'd) -				
1-J	$ .35	$ .50	$ .15	42.86
K	.35	.50	.15	42.86
L	.40	.60	.20	50.00
M	.50	.70	.20	40.00
P	.35	.50	.15	42.86
R	.40	.60	.20	50.00
S	.35	.50	.15	42.86
T	.50	.70	.20	40.00
U	.50	.70	.20	40.00
W	.50	.70	.20	40.00
Y	.90	1.40	.50	55.56
5-C	.90	1.30	.40	44.44
J	.90	1.30	.40	44.44
K	.90	1.30	.40	44.44
M	.90	1.30	.40	44.44
N	.90	1.30	.40	44.44
AD	.90	1.30	.40	44.44
AL	.90	1.45	.55	61.11
18-A	.35	.50	.15	42.86
B	.35	.50	.15	42.86
C	.35	.50	.15	42.86
E	.35	.50	.15	42.86
F	.35	.50	.15	42.86
G	.35	.50	.15	42.86
H	.35	.50	.15	42.86
J	.35	.50	.15	42.86
K	.35	.50	.15	42.86
L	.35	.50	.15	42.86
M	.35	.50	.15	42.86
P	.35	.50	.15	42.86
Q	.35	.50	.15	42.86
S	.35	.50	.15	42.86
T	.35	.50	.15	42.86
U	.35	.50	.15	42.86
V	.35	.50	.15	42.86
W	.35	.50	.15	42.86
Y	.35	.50	.15	42.86
AA	.35	.50	.15	42.86
AB	.35	.50	.15	42.86
AC	.35	.50	.15	42.86
AD	.35	.50	.15	42.86
AE	.35	.50	.15	42.86
AF	.35	.50	.15	42.86
AG	.35	.50	.15	42.86
AH	.35	.50	.15	42.86
AJ	.35	.50	.15	42.86
AK	.35	.50	.15	42.86
AL	.35	.50	.15	42.86
AM	.35	.50	.15	42.86
AN	.35	.50	.15	42.86
AP	.35	.50	.15	42.86
AR	.35	.50	.15	42.86
AS	.35	.50	.15	42.86
AT	.35	.50	.15	42.86
AU	.35	.50	.15	42.86
AV	.35	.50	.15	42.86
AW	.35	.50	.15	42.86
AY	.35	.50	.15	42.86
BA	.35	.50	.15	42.86
BB	.35	.50	.15	42.86
BC	.35	.50	.15	42.86
BD	.35	.50	.15	42.86
BE	.35	.50	.15	42.86
BF	.35	.50	.15	42.86
BG	.35	.50	.15	42.86
BH	.35	.50	.15	42.86
BJ	.35	.50	.15	42.86
BK	.35	.50	.15	42.86
BL	.35	.50	.15	42.86
BM	.35	.50	.15	42.86
BN	.35	.50	.15	42.86
BP	.35	.50	.15	42.86
BR	.35	.50	.15	42.86
BS	.35	.50	.15	42.86
BT	.35	.50	.15	42.86
BU	.35	.50	.15	42.86
BV	.35	.50	.15	42.86
BW	.35	.50	.15	42.86
BY	.35	.50	.15	42.86
CA	.35	.50	.15	42.86
CB	.35	.50	.15	42.86
CC	.35	.50	.15	42.86
CD	.35	.50	.15	42.86
CE	.35	.50	.15	42.86
CF	.35	.50	.15	42.86
CG	.35	.50	.15	42.86
CH	.35	.50	.15	42.86
CJ	.35	.50	.15	42.86
CK	.35	.50	.15	42.86
CL	.35	.50	.15	42.86
CM	.35	.50	.15	42.86
CN	.35	.50	.15	42.86
CP	.35	.50	.15	42.86
CR	.35	.50	.15	42.86
CS	.35	.50	.15	42.86
CT	.35	.50	.15	42.86
CU	.35	.50	.15	42.86
CV	.35	.50	.15	42.86
CW	.35	.50	.15	42.86
CY	.35	.50	.15	42.86
DA	.35	.50	.15	42.86
DB	.35	.50	.15	42.86
DC	.35	.50	.15	42.86
DD	.35	.50	.15	42.86
DE	.35	.50	.15	42.86
DF	.35	.50	.15	42.86
DG	.35	.50	.15	42.86
DH	.35	.50	.15	42.86
DJ	.35	.50	.15	42.86
DK	.35	.50	.15	42.86
DL	.35	.50	.15	42.86
DM	.35	.50	.15	42.86
DN	.35	.50	.15	42.86
DP	.35	.50	.15	42.86
DR	.35	.50	.15	42.86
DS	.35	.50	.15	42.86
DT	.35	.50	.15	42.86
DU	.35	.50	.15	42.86
DV	.35	.50	.15	42.86
DW	.35	.50	.15	42.86
DY	.35	.50	.15	42.86
EA	.35	.50	.15	42.86
EB	.35	.50	.15	42.86
EC	.35	.50	.15	42.86
ED	.35	.50	.15	42.86
EE	.35	.50	.15	42.86
EF	.35	.50	.15	42.86
EG	.35	.50	.15	42.86
EH	.35	.50	.15	42.86
EJ	.35	.50	.15	42.86
EK	.35	.50	.15	42.86
EL	.35	.50	.15	42.86
EM	.35	.50	.15	42.86
EN	.35	.50	.15	42.86
EP	.35	.50	.15	42.86
ER	.35	.50	.15	42.86
ES	.35	.50	.15	42.86
ET	.35	.50	.15	42.86
EU	.35	.50	.15	42.86
EV	.35	.50	.15	42.86
EW	.35	.50	.15	42.86
EY	.35	.50	.15	42.86
FA	.35	.50	.15	42.86
FB	.35	.50	.15	42.86
FC	.35	.50	.15	42.86
FD	.35	.50	.15	42.86
FE	.35	.50	.15	42.86
FF	.35	.50	.15	42.86
FG	.35	.50	.15	42.86
FH	.35	.50	.15	42.86
FJ	.35	.50	.15	42.86
FK	.35	.50	.15	42.86
FL	.35	.50	.15	42.86
FM	.35	.50	.15	42.86
FN	.35	.50	.15	42.86
FP	.35	.50	.15	42.86
FR	.35	.50	.15	42.86
FS	.35	.50	.15	42.86
FT	.35	.50	.15	42.86
FU	.35	.50	.15	42.86
FV	.35	.50	.15	42.86
FW	.35	.50	.15	42.86
FY	.35	.50	.15	42.86
GA	.35	.50	.15	42.86
GB	.35	.50	.15	42.86
GC	.35	.50	.15	42.86
GD	.35	.50	.15	42.86
GE	.35	.50	.15	42.86
GF	.35	.50	.15	42.86
GG	.35	.50	.15	42.86
GH	.35	.50	.15	42.86
GJ	.35	.50	.15	42.86
GK	.35	.50	.15	42.86
GL	.35	.50	.15	42.86
GM	.35	.50	.15	42.86
GN	.35	.50	.15	42.86
GP	.35	.50	.15	42.86
GR	.35	.50	.15	42.86
GS	.35	.50	.15	42.86
GT	.35	.50	.15	42.86
GU	.35	.50	.15	42.86
GV	.35	.50	.15	42.86
GW	.35	.50	.15	42.86
GY	.35	.50	.15	42.86
HA	.35	.50	.15	42.86
HB	.35	.50	.15	42.86
HC	.35	.50	.15	42.86
HD	.35	.50	.15	42.86
HE	.35	.50	.15	42.86
HF	.35	.50	.15	42.86
HG	.35	.50	.15	42.86
HH	.35	.50	.15	42.86
HJ	.35	.50	.15	42.86
HK	.35	.50	.15	42.86
HL	.35	.50	.15	42.86
HM	.35	.50	.15	42.86
HN	.35	.50	.15	42.86
HP	.35	.50	.15	42.86
HR	.35	.50	.15	42.86
HS	.35	.50	.15	42.86
HT	.35	.50	.15	42.86
HU	.35	.50	.15	42.86
HV	.35	.50	.15	42.86
HW	.35	.50	.15	42.86
HY	.35	.50	.15	42.86

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent (o)
Resistance (Cont'd) -				
19-J	$ .45	$ .65	$ .20	44.44
K	.45	.65	.20	44.44
L	.45	.65	.20	44.44
M	.45	.65	.20	44.44
N	.45	.65	.20	44.44
P	.45	.65	.20	44.44
R	.45	.65	.20	44.44
S	.45	.65	.20	44.44
T	.45	.65	.20	44.44
U	.45	.65	.20	44.44
W	.45	.65	.20	44.44
Y	.45	.65	.20	44.44
AA	.45	.65	.20	44.44
AB	.45	.65	.20	44.44
AC	.45	.65	.20	44.44
AD	.45	.65	.20	44.44
AE	.45	.65	.20	44.44
AF	.45	.65	.20	44.44
AG	.45	.65	.20	44.44
AH	.45	.65	.20	44.44
AJ	.45	.65	.20	44.44
AK	.45	.65	.20	44.44
AL	.45	.65	.20	44.44
AM	.45	.65	.20	44.44
AN	.45	.65	.20	44.44
AP	.45	.65	.20	44.44
AR	.45	.65	.20	44.44
AS	.45	.65	.20	44.44
AT	.45	.65	.20	44.44
AU	.45	.65	.20	44.44
AV	.45	.65	.20	44.44
AW	.45	.65	.20	44.44
AY	.45	.65	.20	44.44
BA	.45	.65	.20	44.44
BB	.45	.65	.20	44.44
BC	.45	.65	.20	44.44
BD	.45	.65	.20	44.44
BE	.45	.65	.20	44.44
BF	.45	.65	.20	44.44
BG	.45	.65	.20	44.44
BH	.45	.65	.20	44.44
BJ	.45	.65	.20	44.44
BK	.45	.65	.20	44.44
BL	.45	.65	.20	44.44
BM	.45	.65	.20	44.44
BN	.45	.65	.20	44.44
BP	.45	.65	.20	44.44
BR	.45	.65	.20	44.44
BS	.45	.65	.20	44.44
BT	.45	.65	.20	44.44
BU	.45	.65	.20	44.44
BV	.45	.65	.20	44.44
BW	.45	.65	.20	44.44
BY	.45	.65	.20	44.44
CA	.45	.65	.20	44.44
CB	.45	.65	.20	44.44
CC	.45	.65	.20	44.44
CD	.45	.65	.20	44.44
CE	.45	.65	.20	44.44
CF	.45	.65	.20	44.44
CG	.45	.65	.20	44.44
CH	.45	.65	.20	44.44
CJ	.45	.65	.20	44.44
CK	.45	.65	.20	44.44
CL	.45	.65	.20	44.44
CM	.45	.65	.20	44.44
CN	.45	.65	.20	44.44
CP	.45	.65	.20	44.44
CR	.45	.65	.20	44.44
CS	.45	.65	.20	44.44
CT	.45	.65	.20	44.44
CU	.45	.65	.20	44.44
CV	.45	.65	.20	44.44
CW	.45	.65	.20	44.44
CY	.45	.65	.20	44.44
DA	.45	.65	.20	44.44
DB	.45	.65	.20	44.44
DC	.45	.65	.20	44.44
DD	.45	.65	.20	44.44
DE	.45	.65	.20	44.44
DF	.45	.65	.20	44.44
DG	.45	.65	.20	44.44
DH	.45	.65	.20	44.44
DJ	.45	.65	.20	44.44
DK	.45	.65	.20	44.44
DL	.45	.65	.20	44.44
DM	.45	.65	.20	44.44
DN	.45	.65	.20	44.44
DP	.45	.65	.20	44.44
DR	.45	.65	.20	44.44
DS	.45	.65	.20	44.44
DT	.45	.65	.20	44.44
DU	.45	.65	.20	44.44
DV	.45	.65	.20	44.44
DW	.45	.65	.20	44.44
DY	.45	.65	.20	44.44
EA	.45	.65	.20	44.44
EB	.45	.65	.20	44.44
EC	.45	.65	.20	44.44
ED	.45	.65	.20	44.44
EE	.45	.65	.20	44.44
EF	.45	.65	.20	44.44
EG	.45	.65	.20	44.44
EH	.45	.65	.20	44.44
EJ	.45	.65	.20	44.44
EK	.45	.65	.20	44.44
EL	.45	.65	.20	44.44
EM	.45	.65	.20	44.44
EN	.45	.65	.20	44.44
EP	.45	.65	.20	44.44
ER	.45	.65	.20	44.44
ES	.45	.65	.20	44.44
ET	.45	.65	.20	44.44
EU	.45	.65	.20	44.44
EV	.45	.65	.20	44.44
EW	.45	.65	.20	44.44
EY	.45	.65	.20	44.44
FA	.45	.65	.20	44.44
FB	.45	.65	.20	44.44
FC	.45	.65	.20	44.44
FD	.45	.65	.20	44.44
FE	.45	.65	.20	44.44
FF	.45	.65	.20	44.44
FG	.45	.65	.20	44.44
FH	.45	.65	.20	44.44
FJ	.45	.65	.20	44.44
FK	.45	.65	.20	44.44
FL	.45	.65	.20	44.44
FM	.45	.65	.20	44.44
FN	.45	.65	.20	44.44
FP	.45	.65	.20	44.44
FR	.45	.65	.20	44.44
FS	.45	.65	.20	44.44
FT	.45	.65	.20	44.44
FU	.45	.65	.20	44.44
FV	.45	.65	.20	44.44
FW	.45	.65	.20	44.44
FY	.45	.65	.20	44.44
GA	.45	.65	.20	44.44
GB	.45	.65	.20	44.44
GC	.45	.65	.20	44.44
GD	.45	.65	.20	44.44
GE	.45	.65	.20	44.44
GF	.45	.65	.20	44.44
GG	.45	.65	.20	44.44
GH	.45	.65	.20	44.44
GJ	.45	.65	.20	44.44
GK	.45	.65	.20	44.44
GL	.45	.65	.20	44.44
GM	.45	.65	.20	44.44
GN	.45	.65	.20	44.44
GP	.45	.65	.20	44.44
GR	.45	.65	.20	44.44
GS	.45	.65	.20	44.44
GT	.45	.65	.20	44.44
GU	.45	.65	.20	44.44
GV	.45	.65	.20	44.44
GW	.45	.65	.20	44.44
GY	.45	.65	.20	44.44
HA	.45	.65	.20	44.44
HB	.45	.65	.20	44.44
HC	.45	.65	.20	44.44
HD	.45	.65	.20	44.44
HE	.45	.65	.20	44.44
HF	.45	.65	.20	44.44
HG	.45	.65	.20	44.44
HH	.45	.65	.20	44.44
HJ	.45	.65	.20	44.44
HK	.45	.65	.20	44.44
HL	.45	.65	.20	44.44
HM	.45	.65	.20	44.44
HN	.45	.65	.20	44.44
HP	.45	.65	.20	44.44
HR	.45	.65	.20	44.44
HS	.45	.65	.20	44.44
HT	.45	.65	.20	44.44
HU	.45	.65	.20	44.44
HV	.45	.65	.20	44.44
HW	.45	.65	.20	44.44
HY	.45	.65	.20	44.44
Retardation Coils -				
3-A	6.00	8.00	2.00	33.33
C	3.50	4.70	1.20	34.29
D	19.00	24.85	5.85	30.79
F	6.00	8.00	2.00	33.33
AA	23.75	29.75	6.50	27.36

10882

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Prices to Associated Companies (b)	Prices to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Retardation Coils (Cont'd) -				
5-AD	$ 17.00	$22.65	$ 5.65	33.24
AF	6.25	8.35	2.10	33.60
AH	3.25	4.35	1.10	33.85
C	3.30	4.45	1.15	34.84
E	3.10	4.15	1.05	33.87
G	3.40	4.85	1.25	36.72
I	3.90	5.30	1.30	33.33
K	3.30	4.45	1.15	34.85
M	3.85	5.10	1.25	32.47
O	5.00	6.75	1.75	35.00
Q	.90	1.20	.30	33.33
12-A	1.00	1.35	.35	35.00
C	.90	1.20	.30	33.33
E	.65	.90	.25	38.46
G	25.00	33.25	8.25	33.00
I	1.25	1.65	.40	34.78
K	.65	.90	.25	38.46
M	1.55	2.45	1.10	70.97
O	14.00	18.85	4.85	33.93
Q	9.50	12.70	3.20	33.68
17-A	1.10	1.45	.35	31.82
C	.90	1.20	.30	33.33
E	.85	1.15	.30	35.29
G	1.00	1.35	.35	35.00
I	1.00	1.40	.40	40.00
K	1.20	1.60	.40	33.33
M	1.25	1.65	.40	32.00
O	1.00	1.40	.40	40.00
Q	1.00	1.40	.40	40.00
22-A	1.50	2.00	.50	33.33
C	1.40	1.90	.50	35.71
E	1.50	2.00	.50	33.33
G	1.25	1.65	.40	32.00
I	1.10	1.45	.35	31.81
K	1.25	1.70	.45	36.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
27-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
32-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
37-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
42-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
47-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
52-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
57-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
62-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
67-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
72-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
77-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
82-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
87-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
92-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
97-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
102-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
107-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
112-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
117-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
122-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
127-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
132-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
137-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
142-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
147-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
152-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
157-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
162-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
167-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
172-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
177-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
182-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
187-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
192-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
197-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
202-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
207-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
212-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
217-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
222-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
227-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
232-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
237-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
242-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
247-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
252-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
257-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
262-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
267-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
272-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
277-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
282-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
287-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
292-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
297-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
302-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
307-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
312-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
317-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
322-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
327-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
332-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by: Amount (d)	Prices to General Trade Higher by: Per Cent (e)
Subscribers Sets (Cont'd) -				
342-E	$ 9.10	$11.90	$ 2.80	30.75
345-A Oak	3.80	5.05	1.25	32.89
388-C	10.48	15.50	4.65	42.86
395-A Oak	3.80	5.10	1.30	34.21
B Oak	4.50	6.05	1.55	34.44
C Oak	4.80	6.20	1.40	34.78
D Oak	5.70	7.65	1.95	34.21
396-A Oak	5.75	7.70	1.95	33.91
B Oak	6.50	8.65	2.15	33.08
C Oak	7.20	9.55	2.35	32.64
D Oak	7.35	9.80	2.45	33.33
E Oak	8.50	11.30	2.80	32.94
F Oak	9.60	12.75	3.15	32.81
389-A Oak	12.35	16.50	4.15	33.60
B Oak	17.15	22.90	5.75	33.53
392-A	5.50	7.55	2.05	37.27
B	5.70	7.95	2.25	39.47
D	5.80	8.15	2.35	40.52
E	5.60	7.75	2.15	38.39
G	6.20	8.80	2.70	44.36
H	6.30	9.20	2.90	46.03
534-B	3.75	5.50	1.75	46.67
Supervisory Signals -				
15-C	3.35	4.45	1.10	32.84
34-C	1.70	2.40	.70	41.18
Watch Hooks -				
113-C	1.20	1.60	.40	33.33
140-F	.75	1.00	.25	33.33
B	.75	1.00	.25	33.33
142-A	.20	.28	.08	40.00
143-A	.80	1.10	.30	37.50
B	1.05	1.45	.40	38.10
D	1.05	1.45	.40	38.10
J	.95	1.35	.40	42.11
Y	.75	1.00	.25	33.33
AS	.95	1.30	.35	36.84
145-A	.50	.75	.25	50.00
Terminal Fittings -				
3	.005	.0075	.0025	50.00
6	.011	.0150	.004	36.36
7	.01	.0135	.0035	35.00
8	.02	.0300	.01	50.00
9	.005	.0070	.002	40.00
10	.007	.0100	.003	42.86
11	.006	.0085	.0025	41.67
12-A	.006	.0085	.0025	41.67
13-A	.01	.0135	.0035	35.00
B	.01	.0135	.0035	35.00
14	.02	.0300	.01	50.00
15-A	.01	.0150	.005	50.00
16-A	.01	.0135	.0035	35.00
17-A	.01	.0135	.0035	35.00
18-A	.01	.0150	.005	50.00
21-A	.003	.0045	.0015	50.00
Terminal Strips -				
35	.90	1.30	.40	44.44
36	1.10	1.55	.45	40.91
37	1.35	1.90	.55	40.74
38	.90	1.30	.40	44.44
39	1.10	1.55	.45	40.91
40	1.35	1.90	.55	40.74
41	1.55	2.20	.65	41.94
51	1.55	2.20	.65	41.94
53	.65	.95	.30	46.15
65	1.35	1.90	.55	40.74
69	.90	1.25	.35	38.89
70	1.90	2.70	.80	42.11
75	1.00	1.60	.60	60.00
82	1.30	1.85	.55	42.31
83	1.20	1.75	.55	45.83
Test Blocks -				
204	73.80	89.00	6.20	27.19
Test Sets -				
704	8.45	11.80	2.55	29.48

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by: Amount (i)	Prices to General Trade Higher by: Per Cent (j)
Test Sets (Cont'd) -				
14-A	$ 15.40	$19.40	$ 4.00	25.97
90510	9.00	11.25	2.25	25.00
90511	9.00	11.25	2.25	25.00
90512	9.30	11.75	2.45	26.34
90530	9.45	11.75	2.30	24.34
Tools -				
28	.40	.60	.20	50.00
32	.75	1.10	.35	46.67
33	.75	1.10	.35	46.67
35	.35	.55	.20	57.14
39	.50	.75	.25	50.00
40	.75	1.10	.35	46.67
43	.30	.45	.15	50.00
45	.75	1.10	.35	46.67
46	.75	1.10	.35	46.67
48	1.00	1.40	.40	40.00
50	.45	.65	.20	44.44
58	.95	1.35	.40	42.11
59	2.25	3.00	.75	33.33
60	2.65	3.50	.85	32.08
61	.80	1.15	.35	43.75
63	.30	.50	.20	66.67
64	2.25	3.00	.75	33.33
70	1.50	2.15	.65	43.33
71	14.50	20.15	5.65	38.97
72	1.00	1.40	.40	40.00
74	.30	.45	.15	50.00
82	1.25	1.80	.55	44.00
84	.75	1.10	.35	46.67
85	.30	.45	.15	50.00
86	1.10	1.65	.55	50.00
87	.65	1.00	.35	53.85
90	1.00	1.45	.45	45.00
91	.75	1.10	.35	46.67
93	.30	.45	.15	50.00
94	.85	1.20	.35	41.18
96	.50	.75	.25	50.00
97	.50	.75	.25	50.00
98	.50	.75	.25	50.00
99	1.00	1.45	.45	45.00
101	.85	1.20	.35	41.18
102	.85	1.20	.35	41.18
103	3.00	4.15	1.15	38.33
105	.50	.75	.25	50.00
106	.60	.90	.30	50.00
107	25.00	34.75	9.75	39.00
110	.60	.90	.30	50.00
113	.75	1.10	.35	46.67
115	.35	.55	.20	57.14
116	.30	.50	.20	66.67
117	.60	.90	.30	50.00
118	.60	.90	.30	50.00
122	.40	.60	.20	50.00
123	1.85	2.65	.80	43.24
124	1.10	1.60	.50	45.45
125	.65	.65	.20	44.44
127	.45	.70	.25	55.56
129	.30	.50	.20	66.67
130	1.10	1.60	.50	45.45
132	57.00	79.25	22.25	39.04
133	.70	1.05	.35	50.00
134	.85	1.20	.35	41.18
135	.85	1.20	.35	41.18
136	.011	.015	.008	50.00
143	.50	.75	.25	50.00
144	1.00	1.45	.45	45.00
145	1.00	1.45	.45	45.00
146	.65	.65	.20	44.44
147	.30	.45	.15	50.00
149	1.20	1.70	.50	41.67
201	2.75	3.70	.95	34.55
202	2.75	3.70	.95	34.55
213	.75	1.10	.35	46.67
216	1.20	1.70	.50	41.67

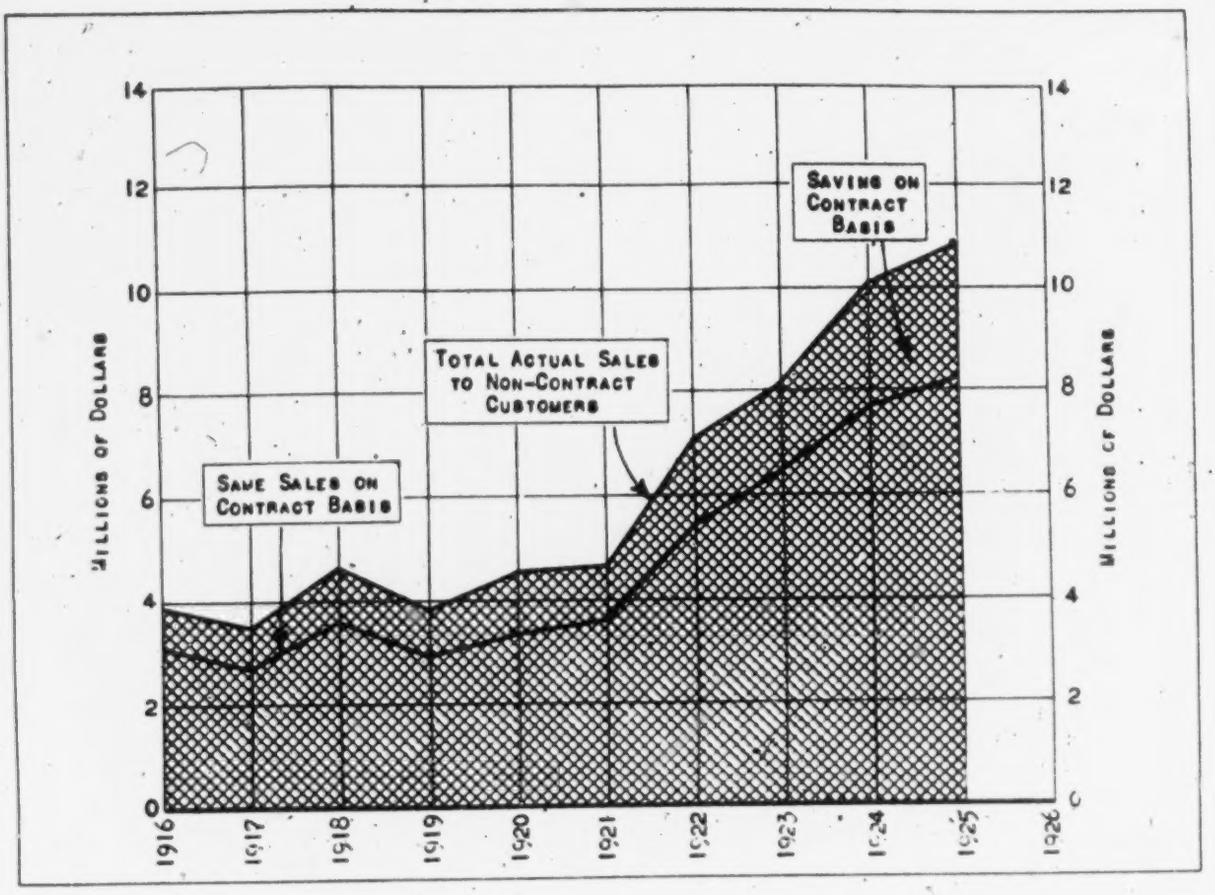
Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by: Amount (n)	Prices to General Trade Higher by: Per Cent (o)
Tools (Cont'd) -				
220	$ .50	$ .75	$ .25	50.00
228	1.35	1.90	.55	40.74
252	.75	1.10	.35	46.67
255	1.75	2.55	.80	45.71
259	1.00	1.45	.45	45.00
265	.60	.90	.30	50.00
266	.10	.15	.05	50.00
276	.75	1.10	.35	46.67
277	.75	1.10	.35	46.67
282	.20	.25	.05	25.00
283	.20	.25	.05	25.00
311	.90	1.30	.40	44.44
312	17.40	24.20	6.80	39.08
313	6.00	8.35	2.35	39.17
314	.50	.75	.25	50.00
Transmitter Arms -				
7-A 7" Receivhorn	4.50	6.20	1.70	37.78
A 13" Receivhorn	4.75	6.50	1.75	36.84
C 7" Receivhorn	4.75	6.50	1.75	36.84
C 13" Receivhorn	5.00	6.80	1.80	36.00
19-C	3.25	4.50	1.25	38.46
D	3.00	4.10	1.10	36.67
48-A	6.25	8.60	2.35	37.60
50-A	5.50	7.45	1.95	35.45
B	5.50	7.45	1.95	35.45
C	5.50	7.45	1.95	35.45
51-A	5.00	6.80	1.80	36.00
B	5.00	6.80	1.80	36.00
Transmitter Arm Brackets -				
B-A	.80	1.10	.30	37.50
B	.85	1.10	.25	29.41
C	.85	1.10	.25	29.41
Transmitter Attachments -				
2-A	.04	.06	.02	50.00
3-A	.12	.17	.05	41.67
B	.12	.17	.05	41.67
C	.12	.17	.05	41.67
Transmitter Brackets -				
3-B	.15	.25	.10	66.67
7-A	.13	.23	.10	76.92
8-A	.30	.45	.15	50.00
Trouble Cups -				
1-A	.015	.03	.015	100.00
B	.015	.03	.015	100.00
2-A	.015	.03	.015	100.00
B	.015	.03	.015	100.00

Total Number of Items Included	2,313
Average Per Cent. Increase	41.65

10884

SALES BY WESTERN ELECTRIC COMPANY, INCORPORATED

COMPARISON OF ACTUAL SALES OF
W.E. MANUFACTURES TO DOMESTIC NON-CONTRACT CUSTOMERS AND
SAME SALES ON BASIS OF SUPPLY CONTRACT



YEAR	TOTAL ACTUAL SALES TO NON-CONTRACT CUSTOMERS	SAME SALES ON BASIS OF SUPPLY CONTRACT	SAVING ON CONTRACT BASIS	
			AMOUNT	PER CENT
A	B	C	D	E
1916	3,910,000	3,133,000	777,000	25
1917	3,532,000	2,701,000	831,000	31
1918	4,639,000	3,605,000	1,034,000	29
1919	3,865,000	2,928,000	937,000	32
1920	4,547,000	3,381,000	1,166,000	34
1921	4,637,000	3,604,000	1,033,000	29
1922	7,094,000	5,442,000	1,652,000	30
1923	8,140,000	6,440,000	1,700,000	26
1924	10,083,000	7,681,000	2,402,000	31
1925	10,822,000	8,223,000	2,599,000	32
1916-1925	61,269,000	47,138,000	14,131,000	30

No. 432

February 20, 1926

10885

6441

COMPARISON OF WESTERN ELECTRIC PRICES TO ASSOCIATED TELEPHONE COMPANIES OF SPECIFICATION MATERIAL WITH GRAYBAR PRICES ON CORRESPONDING MATERIAL OF COMMERCIAL GRADE
JANUARY 1, 1926.

CLEVELAND

(a)	Unit of Price (b)	Prices f.o.b. Cleveland Warehouse Stock	
		Graybar Elec. Co. (c)	Assoc. (d)
Bolts, Carriage 3/8" x 4" Galv.	C Pcs.	$ 1.49	
" " 3/8" x 4" " Spec. L-4472	" "		2.37
Bolts, Crossarm 5/8" x 10" Galv.	" "	6.54	
" " 5/8" x 10" " Spec. L-4174	" "		6.31
Bolts, Crossarm 5/8" x 14" Galv.	" "	8.26	
" " 5/8" x 14" " Spec. L-4174	" "		8.17
Braces, Crossarm 30" Galv. 1-7/32"	" "	8.92	
" " 30" " 1-7/32" x 7/32" Spec. L-3529	C "		9.90
Brackets, Creo. Oak 2" x 1-1/2" x 12" Type B	" "	3.00	
" " " 2" x 1-5/8" x 12" Type B Spec. L-4145	" "		2.53
Clamps, 3 Bolt Guy 5-7/8" #7450	" "	($)23.17	
" 3 " " 5-7/8" Spec. L-4404	" "		23.61
Conduit, Clay 6 Way 3-1/4" Bore Commercial Grade (A)	C Duct Ft.	8.50	
" " 6 " 3-1/4" " Prelim. Spec. 1/27/20 (A)	" " "		8.36
Conduit, Creo. Pine 12 lb. Treatment (A)	C Lin. Ft.	16.00	
" " " 15 lb. " Spec. L-4104 (A)	" " "		13.82
Copper Wire, Bare H.D. 12 B.B.S. Solid	C Lbs.	18.75	
" " " 12 " Solid Spec. L-4135	" "		16.52
Copper Wire, Ins. #18 Tw.Pr. Bridle	M Ft.	(C) 9.40	
" " " #18 " " " Spec. L-3803	" "		11.63
Copper Wire, Ins. #19 Tw.Pr. Inside Olive Green Brd.	" "	(C) 9.40	
" " " #19 " " " " " Spec.L3805	" "		9.50
Crossarms, Creo. Pine 10'10 Pin 3-1/4" x 4-1/4" (A)	Each	1.07	
" " " 10'10 Pin Type A Spec. L-3231 (A)	"		.87
Insulators Glass D.P. #42	M Pcs.	62.00	
" " D.P. Spec. L-4116	" "		55.40
Iron Wire Bare Galv. 12 B.W.G. B.B.	C Ft.	5.84	
" " " " 12 " " Spec. L-3163	" "		4.72
Iron Wire Bare Galv. 14 B.W.G. B.B.	" "	6.38	
" " " " 14 " " Spec. L-3163	" "		5.19
Paint, Green Pole	Gal.	1.50	
" " Spec. L-4175	"		1.26
Pins, Locust 1-1/4" x 8" Commercial Grade	M Pcs.	(D)13.50	
" " 1-1/4" x 8" Spec. L-4213	" "		23.79
Rings, Bridle Style A Galv.	" "	26.00	
" " " A " Spec. L-4110	" "		15.98
Rods, Ground Type S 1/2" x 5' Plain with wire	C Pcs.	29.25	
" " " S 1/2" x 5' " " " Spec. L-4126	" "		21.51
Rods, Thimble Guy, Galv. 5/8" x 8'	" "	62.04	
" " " " 5/8" x 8' Spec. L-4134	" "		62.01
Rope, Manila, Size 3/4"	C Lbs.	31.00	
" " " 3/4" Spec. L-4218	" "		23.55
Strand 6,000# 5/16" Siemens Martin	M Ft.	14.20	
" 6,000# 5/16" Spec. L-2880	" "		12.96
Strand 10,000# 3/8 High Strength	" "	25.00	
" 10,000# 3/8" Spec. L-2882	" "		23.16
Poles, Western Red Cedar 25' B Untreated (A)	Ea.	11.15	
" " " 25' B " Spec. L-4283 (A)	"		9.89
Poles, Western Red Cedar 30' B Untreated (A)	"	14.65	
" " " 30' B " Spec. L-4283 (A)	"		13.09
Poles, Chestnut 25' C Untreated (A)	"	6.49	
" " 25' C " Spec. 4166 Amend 1 & 2 (A)	"		6.05
Poles, Chestnut 25' D Untreated (A)	"	5.29	
" " 25' D " Spec. 4166 Amend 1 & 2 (A)	"		5.02
Poles, Chestnut 25' E Untreated (A)	"	4.75	
" " 25' E " Spec. 4166 Amend 1 & 2 (A)	"		4.44
Poles, Chestnut 30' C Untreated (A)	"	7.58	
" 30' C " Spec. 4166 Amend 1 & 2 (A)	"		7.06

(A) Direct shipments in carload lots.
(B) Graybar price covers lighter clamp than specification grade.
(C) #18 and #19 Copper Wires sold by the Graybar Company are more alike than those furnished the Associated Companies and are not subject to the rigid inspection tests applied to the wire furnished the Associated Companies.
(D) Graybar price covers rejected specification pins and seconds.

No. 430
February 11, 1926.

10886

6442

COMPANY WIDE CASE -- COX EXHIBIT A-6

STUDY OF COST OF TELEPHONE SUPPLIES

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1923

Outline of Study

This study covers all manual telephone apparatus and lead covered cable purchased by the New England Telephone and Telegraph Company from the Western Electric Company, Inc., during 1923. These purchases amount to $9,153,444 of which $7,231,264 is for telephone apparatus, and $1,922,180 for lead covered cable including freight.

It shows that these purchases, if made from manufacturers competing with the Western Electric Company, Inc., would have cost the New England Telephone and Telegraph Company at least $10,398,794 which is $1,245,350 or 13.61% more than the actual cost from the Western Electric Company, Inc., under the Standard Supply Contract.

Telephone Apparatus.

The Kellogg Switchboard and Supply Company, Chicago, Ill., the Stromberg-Carlson Telephone Manufacturing Company, Rochester, N. Y., the Cook Electric Company, Chicago, Ill., and the Reliable Electric Company, Chicago, Ill. are the principal manufacturers of telephone apparatus competing with the Western Electric Company, Inc.

Purchases of telephone apparatus which were compared with similar apparatus manufactured by competing firms amount to $2,482,188 which is 27% of the total purchases studied. The lowest price at which this could have been purchased from competing manufacturers is $3,154,468 which is $672,280 or 27.08% more than the actual cost.

Purchases on which no comparisons were made amount to $4,749,076 which is 52% of the total purchases studied. It was assumed on this class of material that the competing prices would have been the same as the actual cost. This is more than fair for the study shows that on items on which adequate comparisons could be made, the competing price would have been 27.08% higher.

The Western Electric prices are f.o.b. Boston. Kellogg, Cook, and Reliable prices are f.o.b. Chicago and Stromberg-Carlson prices are f.o.b. Rochester. To make the comparison fair the freight from the f.o.b. points of the competing manufacturers was estimated at $14,790 and added to the competing prices.

If the New England Telephone and Telegraph Company had purchased its apparatus direct from concerns other than the Western Electric Company, Inc., it would have had to incur purchasing and warehousing expense which it did not incur on purchases from the Western Electric Company, Inc. This expense is estimated at 4% of the total apparatus purchased or $289,251 and this amount is added to the lowest price of competing manufacturers.

Summarizing we find that the cost of similar apparatus, if purchased at the lowest prices of competing manufacturers, would have been at least $8,207,585 which is $976,321 or 13.50% more than the actual cost of these purchases from the Western Electric Company, Inc.

Lead Covered Cable.

Lead covered cable purchases amount to $1,852,479 which is 21% of the total purchases studied. These prices are f.o.b. the Hawthorne, Ill. factory of the Western Electric Company, Inc. The lowest price of other manufacturers for similar material would have been $2,170,362 which is $317,883 or 17.16% more than the actual cost. This difference in price would be partly offset by lower freight charges from the competing factories that are located in the East. The estimated freight charge amounts to $69,701 from Hawthorne and to $20,847 from the competing factories. This reduces the difference in the cost of cable to $269.029.

Summarizing we find that the cost of cable if purchased from competing manufacturers would have been at least $2,191,209 which is $269,029 or 14% more than the actual cost.

No. 391 - Sheet 1.

10887

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1923

Actual Prices Paid Western Electric Company, Incorporated
Under Standard Supply Contract

Versus

Lowest Prices of Competing Manufacturers on Same Classes of Material

(a)	Per Cent of Total Purchases (b)	W. E. Prices (c)	Lowest Prices of Competing Manufacturers (d)	Saving Under Supply Contract Amount (e)	Saving Under Supply Contract Per Cent (f)
Telephone Apparatus -					
Items Compared	27	$2,482,188	$ 3,154,468	$ 672,280	27.08
*Items Not Compared	52	4,749,076	4,749,076		
Freight			14,790	14,790	
Purchasing and Warehousing on Total Purchases			289,251	289,251	
Total		$7,231,264	$ 8,207,585	$ 976,321	13.50
Lead Covered Cable	21	$1,852,479	$ 2,170,362	$ 317,883	17.16
Freight		69,701	20,847	ƒ 48,854	
Total		$1,922,180	$ 2,191,209	$ 269,029	14.00
Grand Total		$9,153,444	$10,398,794	$1,245,350	13.61

* Classification of non-comparable items -

P.B.X. Switchboards		
Frameworks, Assembly, Wiring, etc.		$ 17,676
Central Office Switchboards		
Assembly and Wiring		7,627
Installation Charges		316,800
Frames and Racks		573,985
Shelves and Racks		5,520
Equipment Specifications and Drawings		70,147
Miscellaneous Equipment		989,551
Miscellaneous Labor		10,753
Factory Cabling		170,825
Local Cable		5,239
Restricted Apparatus		603,818
Miscellaneous		28,221
No Similar Items Manufactured by Competing Firms -		
Gray Pay Stations	$109,482	
Cords	138,436	
Keys	90,739	
Lead Covered Interior Cable	114,376	
Message Registers	84,730	
Relays	81,336	
Protectors	135,211	
Mounting Plates	64,694	
Switchboard Cable	810,371	
Other	319,537	
Total		1,948,914
		$4,749,076

ƒ Indicates that cost under Standard Supply Contract is higher.

No. 391 - Sheet 2.

10888

6424

THE ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1921

Actual Prices Paid Western Electric Company, Incorporated, for Telephone Apparatus Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

List of Items on Which Comparisons Could be Made

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Combined Jacks and Signals -						
52-C	525	$ 1,116	*$ 1,601	$ 2,284	$	$
Condensers -						
21-B	1,098	1,043	1,136	* 1,136		
21-E	14,362	17,450	19,005	* 19,005		
21-K	5,431	3,259	4,155	* 4,155		
21-L	701	666	726	* 726		
21-M	80	48	61	* 61		
21-N	128	70		* 98		
21-AC	2,512	1,771	1,922	* 1,356		
21-AE	84	53	64	* 65		
21-AF	802	521	613	* 61		
51-A	83	28	26	* 24		
Cords -						
10	3,030	1,229	* 1,376	1,748		
87	33,821	30,448	* 35,011			
254	7,026	3,717	* 4,112	4,168		
257	894	1,195	* 1,164			
130 4-1/2"	1,071	150		* 289		
130 6"	347	59	* 81			
155-B	25	26	* 24	29		
390	19,857	1,635	1,787	* 1,429		
637	1,088	164	* 251			
647 2-1/2" - 6"	216	129	* 140			
647 6"	185,248	128,168	*161,722	189,862		
648 4"	11,835	6,036	* 7,776			
648 5"	1,416	852		* 1,147		
648 3", 6"	104,365	72,222	* 91,094	96,229		
650	173	171	* 188	212		
693 4"	1,250	468	* 551			
693 6" 3"	3,835	1,715	2,164	* 2,184		
516	102	70	* 69	92		
539	411	226	* 241	259		
547	34,326	1,868	3,090	* 2,473		
547-B	24,226	1,813	2,180	* 1,744		
548	37,333	2,053	3,360	* 2,690		
549	105,502	28,486	* 28,485	35,044		
549-B	13,443	6,036	* 3,035	4,241		
550	51,462	33,815	* 32,884	41,532		
550-B	2,550	1,663	* 1,629	1,953		
Core Shields -						
103	234	176	* 94			
110	30	42		* 38		
116	1,806	524	632	* 632		
118	1,113	1,113		* 1,391		
119	19,998	5,792	6,990	* 6,990		
Desk Stands -						
20-AL	39,991	103,977	158,404	*137,969		
20-CF	150	435	* 633			
Drops -						
19-A	7,213	11,547	* 12,918	23,094		
19-C	168	284	* 264	554		
56-A	2,179	3,486	* 3,900	6,973		
56-B	181	299	* 324	579		
56-L	1,172	1,934	* 2,098	3,750		
Head Sets -						
1002-A	17	118		* 136		
Heat Coils -						
71-A	320	42	* 46			
73-A	314,870	34,652	* 49,231			
Jacks -						
15	21,242	9,605		* 12,745		
15, Mounting Blank 9	200	140	170	* 160		
49 5 per	5,600	3,080		* 3,640		
49	177,451	48,364	* 54,190	71,441		
50	3,889	2,370	2,868	* 2,358		
50 20 per	390	234		* 234		
70	950	1,045	* 760			
77	30	26		* 30		
92	1,104,711	281,459	*310,378	391,670		
99	5,011	1,554	3,758	* 3,592		
141	91,176	41,356	* 37,778	55,033		
149	12	26	* 9			
152	1,671	664	1,253	* 1,253		
159	946	284	* 710	851		
160	6,210	2,796	9,315	* 6,210		
161	1,320	888		* 1,452		
163	300	165		* 330		
173	118	34	89	* 89		
178	302	97	* 227	272		
215	70	25	* 53			
215-A	3,153	1,165	* 2,365			
216	70	29	* 70			
216-A	1,664	698	* 1,664			
217	123	50	* 123			
217-A	1,950	819	* 1,950			
218	1,033	330	* 775			
218-A	12,648	3,173	* 9,501			
220-B	371	160	* 371			
221-A	220	59	165	* 165		
221-C	744	220	558	* 558		
223	241	76	221	* 221		
223-A	2,098	566	1,574	* 1,574		
225	160	54	* 180			
225-A	3,041	1,271	* 3,041			

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Jacks (Cont'd) -						
227	440	$ 198	*$ 440	$	$	$
227-A	432	181	* 432			
238-A	2,647	953	* 1,985	2,382		
238-B	524	190	* 393	472		
239-A	6,432	3,146	9,648	* 6,432		
243-A	1,869	708	* 1,869	1,743		
259	480	864		* 528		
275	720	504	* 576			
Keys -						
69-A	18,621	12,144	18,621	* 18,621		
92-A	437	397	765	* 437		
92-B	1,830	1,647	1,203	* 1,830		
102-A	636	2,741	* 2,609	2,536		
103-A	25	31	* 75	83		
104-A	485	1,885	* 825	849		
110-A	110	448	517	* 451		
118-A	17	32	* 28	32		
118-B	32	62	* 48	61		
131-A	53	131	* 106	133		
136-A	728	1,747	* 1,674	1,820		
150-A	23	63	87	* 61		
155-A	64	107	* 96	122		
156-A	44	148	* 147	172		
163-A	8	25	* 24	26		
184-A	14	36	32	* 25		
186-A	77	153	* 112			
188-C B-2837	38	120	* 84			
188-E	79	71	* 115			
194-B	25	74	* 75	83		
198-A	53	125	* 120	130		
239-A	60	202	* 152	156		
242-B	1,733	1,733	* 1,733	2,166		
247-A	44	103	* 101	120		
248-A	553	309	* 553			
249-A	150	372	* 345	353		
251-A	3,104	25,763	26,074	* 24,832		
251-F	443	3,134	* 3,057	3,122		
251-G	1,328	9,691	* 9,283	9,296		
272-A	536	536	938	* 536		
369-A	700	1,680	2,610	* 1,575		
375-A	38	34	68	* 38		
378-A	368	138	442	* 368		
415 B-10845	12	77	49	* 42		
421-A	67	224	234	* 194		
453-A	7	25	* 27	38		
456-A	176	768	810	* 810		
462-A	23	138	94	* 94		
462-B	624	5,616	* 3,994	4,687		
463-A	11	73	56	* 56		
463-C	18	137	140	* 125		
463-E	10	82	75	* 72		
463-F	24	189	180	* 174		
464-A	3	38	24	* 22		
464-B	65	46	* 65			
479	153	108	* 153			
479-A	25	53	59	* 52		
479-B	13	37	50	* 29		
479-F	9	29	29	* 23		
479-G	10	27	* 25	19		
479-AD	49	149	113	* 94		
479-AJ	10	35	34	* 33		
479-AP	45	68	* 68	84		
479-AR	7	27	17	* 16		
479-AT	130	304	338	* 319		
A-1-A	101	498	* 497	707		
A-1-B	17	108	* 97	111		
A-1-E	17	141	138	* 134		
A-1-J	17	135	133	* 135		
A-1-K	17	150	138	* 138		
A-1-L	17	150	138	* 138		
A-1-N	173	514	* 398	529		
A-1-T	36	98	* 54	86		
A-1-AA	36	86	* 54	86		
A-1-AB	237	583	* 356	567		
A-1-AJ	129	535	* 490	784		
A-1-AL	38	111	* 98	114		
A-1-AS	2,636	12,127	* 10,093	11,644		
A-1-AT	805	3,537	* 2,818	3,542		
A-1-BB	10	42	* 32	38		
A-1-BF	5	32	* 31	37		
A-1-BH	5	32	* 34	37		
A-1-BK	5	40	* 36	38		
A-1-BP	4	28	* 24	28		
A-1-AT	8	60	47	* 46		
A-1-BR	8	44	40	* 40		
A-3-C	139	1,188	* 1,668	2,085		
B-1-C	1,234	6,170	6,417	* 6,047		
B-1-E	107	367	382	* 356		
B-1-K	359	1,077	* 727	1,078		
B-1-AD	98	408	* 364	414		
B-1-AH	48	211	* 198	216		
B-1-AK	18	34	* 31	34		
B-1-AJ	81	277	* 243	264		
B-1-BO	20	143		* 118		

No. 391 - Sheet 3.

10889

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NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1931

List of Items on which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
[illegible]	17	$ 46	*$ 40	$ 41	$	$
[illegible]	16	41	* 40	39		
[illegible]	18	46	* 42	64		
[illegible]	179	470	* 416	640		
[illegible]	1,355	3,455	* 3,357	5,183		
[illegible]	412	1,139	* 977	1,473		
[illegible]	356	915	* 877	1,361		
[illegible]	1,093	3,611	* 3,142	4,454		
[illegible]	160	408	* 420	628		
[illegible]	430	1,103		* 1,609		
[illegible]	10	27	* 29	41		
[illegible]	163	416		* 583		
[illegible]	150	375		* 413		
[illegible]	8,862	9,748		* 14,622		
[illegible]	1,099	1,164		* 1,747		
[illegible]	169	104		* 185		
A-1	31,087	74,236	*112,592	163,470		
A-2	70,720	81,449	*187,296	169,726		
A-4	133	219	* 306	352		
A-[illegible]	1,799	2,609	* 4,587	5,757		
A-[illegible]	1,731	2,060	* 3,234	4,298		
A-49	130	190	* 299	319		
A-50	678	765	* 1,220	1,498		
B D-77231	45	115	* 102	129		
B-1	17,369	33,893	* [illegible],841	55,210		
B-2	3,190	6,221	* [illegible],938	10,128		
B-3	1,223	2,437	* 2,678	[illegible],005		
B-4	13	26	* 28	43		
B-6	32	66	* 75	108		
B-9	1,771	2,981	* 3,411	4,737		
B-10	1,325	2,255	* 2,365	2,915		
B-11	96	148	* 141	211		
B-15	544	979	* 1,055	1,466		
B-16	279	493	* 576	830		
B-17	37	67	* 90	112		
B-[illegible]	340	629	* 697	748		
B-[illegible]	85	170	* 215	321		
B-[illegible]	451	767	1,277	* 1,806		
B-[illegible]	238	500		* 804		
B-[illegible]	12	25	* 34	45		
B-[illegible]	736	1,399	* 2,098	2,171		
B-31	98	186	* 225	340		
B-36	22	54	* 86	94		
B-[illegible]	150	356		* 329		
B-[illegible]	249	435	* 448	548		
B-[illegible]	45	90	* 102	136		
B-[illegible]	106	197	* 207			
B-[illegible]	664	1,461	* 1,444	2,407		
B-[illegible]	58	136	* 164	210		
B-43	171	308	* 329	457		
B-44	24	48	* 46	67		
B-45	288	456	* 529	804		
B-[illegible]	156	406	397	* 397		
B-51	62	153	* 177	175		
B-[illegible]	265	649		* 761		
B-[illegible]	36	68	* 78	105		
B-57	611	1,222	* 1,307	1,848		
B-[illegible]	5,782	14,831	* 22,694	34,718		
B-[illegible]	73	144	* 118	239		
B-[illegible]	43	98	* 88	125		
B-73	1,367	3,573	* 5,365	5,844		
B-75	55	99	* 133	166		
B-[illegible]	54	115	* 161	171		
B-97	166	332	* 444	544		
B-100	36	96	* 141			
B-103	35	66	* 88	97		
B-[illegible]	35	85	* 115			
B-[illegible]	27	46	* 61	75		
B-[illegible]	1,132	2,686	* 2,972	3,077		
B-[illegible]	84	167	* 166	233		
B-[illegible]	65	126	* 147	190		
B-[illegible]	72	137	* 142	193		
B-[illegible]	134	261	* 190	456		
B-[illegible]	180	362	* 331	381		
B-[illegible]	118	157	* 463			
B-[illegible]	20	[illegible]		* 71		
B-[illegible]	19	35	* 41	53		
B-[illegible]	22	49		* 70		
B-[illegible]	169	370	* 452	537		
B-[illegible]	108	236	* 230	343		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
[illegible]	235	530	* [illegible]	321		
[illegible]	106	176	* 273	[illegible]		
[illegible]	86	161	* 230	[illegible]		
[illegible]	232	476	* 447	[illegible]		
[illegible]	159	290	* 339	455		
[illegible]	14	27	* [illegible]	[illegible]		
[illegible]	31	62	* 57	86		
[illegible]	19	33	* 37	[illegible]		
[illegible]	233	466	* [illegible]	371		
[illegible]	35	65	* 67	97		
[illegible]	192	403	* 485	725		
[illegible]	1,357	2,307	* 2,918	4,083		
[illegible]	517	753	* 1,318	1,[illegible]		
[illegible]	716	1,289	* 1,647	1,[illegible]		
[illegible]	860	1,935	2,322	* 2,322		
[illegible]	485	885	1,431	* 1,431		
[illegible]	64	[illegible]	* 126	150		
[illegible]	84	136	* 193	223		

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
E-23	119	$ 176	*$ 321	$ 327	$	$
E-26	1,216	2,083	* 2,777	3,102		
E-28	164	266	* 388	443		
E-31	574	919	* 1,380	1,521		
E-34	248	436	* 632	707		
E-41	19	27	* 34	44		
E-43	33	50	* 55	77		
E-45	21	31	* 49	53		
E-63	158	287	* 442	470		
E-70	30	68	* 98	110		
E-78	89	147	* 187	232		
E-80	450	1,023	* 1,373	1,463		
E-92	173	225	* 380	381		
E-98	349	715	* 838	1,030		
E-100	24	41	* 58	77		
E-101	15	35	* 46	49		
E-105	176	334	* 329	383		
E-106	165	377	* 503	536		
E-107	16	29	* 35	43		
E-112	27	49	* 58	66		
E-114	170	239	* 381	417		
E-115	151	257	* 385	498		
E-117	38	65		* 112		
E-118	56	98	* 115	143		
E-119	15	34	* 41	49		
E-127	270	513	* 689	770		
E-137	95	147	* 209	238		
E-145	40	72	* 90	122		
E-148	152	259	* 372	410		
E-157	25	49	* 61	84		
E-159	20	39	* 46	62		
E-162	30	65	* 148	150		
E-170	502	989	* 1,054	1,305		
E-179	67	104	* 144	161		
E-182	79	179	* 245	300		
E-183	26	55	* 66	83		
E-186	36	68	* 92	106		
E-187	11	36	* 28	31		
E-193	242	532		* 980		
E-196	5,680	9,012	* 10,397	12,786		
E-197	4,963	10,468	* 12,911	13,696		
E-199	752	978	* 1,354	1,656		
E-200	5,232	9,172	* 12,572	14,650		
E-201	464	905	* 1,160	1,554		
E-206	177	274	* 381	443		
E-207	344	602	* 774	860		
E-212	96	193	* 283	298		
E-214	5,074	8,467	* 13,707	13,954		
E-216	194	388	* 982			
E-217	21	50	* 64	74		
E-218	72	115	* 173	230		
E-219	21	36	* 47	64		
E-220	21	41	* 53	65		
E-224	267	481	* 682	854		
E-225	41	84	* 109	148		
E-226	126	223	* 304	353		
E-231	20	41		* 65		
E-237	202	364	* 966	707		
E-244	32	70		* 112		
E-245	47	103	* 120	137		
E-247	50	90	* 113	156		
E-249	56	136	* 226	260		
E-250	30	65	* 98	92		
E-255	45	85	* 77	126		
E-258	46	70	* 85	110		
E-259	477	910	* 1,030	1,533		
E-262	38	72	* 103	105		
E-263	34	78	116	* 112		
E-270	96	168	* 226	260		
E-274	36	68		* 86		
E-278	60	84	* 108	118		
E-286	21	41		* 70		
E-297	53	77	* 103	134		
E-324	20	38	* 43	61		
E-326	96	166	* 146	182		
E-342	162	335	* 486	494		
E-367	92	182	* 258	285		
E-370	48	86	* 117	137		
E-371	60	117		* 156		
E-374	151	[illegible]		* [illegible]		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	1,152	* 1,788	1,814		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	1,820	* 1,[illegible]	2,139		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		

No. 391 - Sheet 5.

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6447

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1921

List of Items on Which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
E-531	470	$ 1,082	$ 1,434	$ 1,528		
E-532	2,543	6,284	6,739	9,028		
E-533	28	69	85	91		
E-536	65	114	176	189		
E-539	13	25	32	44		
E-540	30	53		89		
E-541	63	150	167	217		
E-542	47	88	127	160		
E-543	118	262	348	413		
E-544	1,144	2,478	3,808	4,126		
E-547	1,145	2,479	3,034	4,128		
E-548	917	1,696	2,889	3,118		
E-553	122	280	421	427		
E-557	17	38	50	53		
E-561	725	2,066	2,179	2,760		
E-568	90	204		277		
E-572	23	51	68	76		
E-583	50	128	140	165		
E-589	61	132	180	195		
E-591	56	135	171	182		
E-592	1,168	1,944	3,154	3,154		
E-593	60	126	168	195		
E-594	30	59	84	96		
E-596	435	918	1,414	1,436		
E-597	61	131		201		
E-598	67	137	198	221		
E-600	155	272	326	481		
E-603	449	1,044	1,414	1,664		
E-604	53	120	180	180		
E-613	72	180	248	256		
E-614	61	134	180	204		
E-615	82	149	272	254		
E-616	128	239	346	371		
E-617	39	84	109	125		
E-618	72	119	166	202		
E-619	1,126	3,112	3,603	3,772		
E-620	118	326	407	423		
E-621	16	35	45	53		
E-622	252	609	743	895		
E-623	66	142	168	195		
E-624	73	116	186	206		
E-625	32	73	85	114		
E-626	431	948	1,250	1,336		
E-627	75	131	221	225		
E-628	502	964	1,305	1,632		
E-631	20	37	54	58		
E-632	88	164	244	308		
E-633	412	1,023		1,605		
E-634	229	356	527	561		
E-635	53	76	114	127		
E-636	157	302	487	471		
E-637	16	30	41	54		
E-638	30	66	99	98		
E-639	20	46	56	70		
E-640	22	53	69	86		
E-641	56	123	140	197		
E-642	64	121	154	218		
E-643	104	215	260	374		
E-644	162	438	537	646		
E-645	22	57	69	88		
E-646	797	1,554	2,232	2,550		
E-647	333	710	783	1,116		
E-650	69	106	145	162		
E-658	306	581	857	1,071		
E-693	306	755	1,056	1,060		
E-696	306	704	993	1,040		
E-707	88	209	255	308		
E-714	109	229	305	360		
E-715	97	218	241	293		
E-718	14	29	41	42		
E-721	120	250		384		
E-725	322	788	1,095	1,063		
E-730	306	766	1,056	1,060		
E-731	161	424	525	615		
E-733	1,087	2,572	3,044	4,022		
E-734	1,793	3,905	5,389	6,276		
E-735	1,049	2,587	2,931	3,986		
E-736	118	311	448	425		
E-742	62	126	174	192		
E-743	61	139	201	238		
E-747	118	284	437	413		
E-748	302	1,096	2,258	2,115		
E-750	904	2,396	3,300	3,616		
E-751	118	239	330	360		
E-752	350	667	873	980		
E-753	118	290	351	348		
E-754	93	163	283	260		
E-755	156	385	376	437		
E-756	52	122	189	177		
E-757	12	28	37	40		
E-758	14	28	41	48		
E-759	22	43	45	62		
E-760	842	1,940	2,884	3,189		
E-761	36	69	95	112		
E-762	20	47		61		
E-763	124	264	364	403		
E-764	60	138	183	198		
E-765	42	73	113	116		
E-766	11	30		41		
E-767	1,483	3,708	4,894	5,361		
E-768	1,476	3,326	2,399	5,347		
E-769	21	40	52	64		
E-770	258	535	677	957		
E-819	20	15	34	58		

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
E-820	180	$ 270	$	$ 504		
E-823	891	727	1,048	1,106		
E-826	90	169	279	270		
E-829	20	40	44	56		
E-831	12	24	31	35		
E-832	11	28	37	39		
E-833	874	2,330	3,144	3,669		
E-834	20	47		64		
E-835	66	139	195	205		
E-838	20	29	44	51		
E-839	52	100	127	177		
E-840	20	39	57	70		
E-841	30	57	74	81		
E-843	23	41	53	60		
E-845	37	81	100	126		
E-848	849	1,848	2,881	2,772		
E-870	46	126	156	168		
E-871	46	106	129	170		
E-873	26	48	66	83		
E-875	170	376	588	544		
E-876	98	216	245	314		
E-879	120	270	392	372		
E-882	14	29	39	41		
E-888	669	2,109	2,860	3,085		
E-892	109	132	392	425		
E-895	98	203	274	314		
E-896	38	92	126	129		
E-897	79	148	221	265		
E-898	29	61	77	107		
E-899	67	156	204	218		
E-900	673	1,447	1,548	2,154		
E-901	9,420	16,485	27,189	28,260		
E-904	69	146	235	248		
E-908	54	146		216		
E-915	788	2,128	2,719	2,837		
E-920	270	486	567	729		
E-922	28	55	78	87		
E-925	360	882	1,188	1,440		
E-931	40	66	92	116		
E-933	20	30	42	59		
E-938	21	55		79		
E-944	1,746	1,640	2,043	2,638		
E-945	192	432	566	595		
E-949	292	403	518	605		
E-959	14	27	36	47		
E-964	913	2,287	3,841	3,378		
E-992	88	212		279		
E-1000	77	199	227	889		
E-1001	532	1,254	1,485	1,980		
E-1003	30	47	54	72		
E-1005	49	81	93	125		
E-1014	25	61	70	88		
E-1016	311	715		1,042		
E-1026	484	1,209	1,487	1,742		
E-1027	1,079	2,749	3,669	4,208		
E-1036	135	308	543	473		
E-1053	118	270	319	425		
E-1065	84	214	314	292		
E-1069	160	376	648	648		
E-1081	52	122	144	198		
E-1085	226	305	647	723		
E-1104	60	147	213	216		
E-1109	60	150		240		
E-1111	60	150	213	216		
E-1138	80	188	238	280		
E-1139	60	105	177	180		
E-1148	1,176	2,774	3,822	4,298		
E-1149	1,212	2,801	2,399	3,878		
E-1165	60	150	288	216		
E-1167	120	284		324		
E-1168	238	586	864	785		
E-1173	29	73	104	108		
E-1174	41	98	129	133		
E-1177	93	153	195	293		
E-1187	8,381	15,838	28,566	29,107		
E-1189	246	459	636	738		
E-1190	171	431	607	633		
E-1196	84	177		252		
E-1207	24	60	72	84		
E-1217	16	38	50	50		
E-1220	42	74	93	113		
E-1222	40	78		144		
E-1230	25	51	74	70		
E-1254	50	83	115	145		
E-1258	76	169	216	264		
E-1259	60	141	200	210		
E-1263	17	31	45	53		
E-1281	24	44	62	77		
E-1288	44	83	143	154		
E-1291	170	454	644	612		
E-1296	180	382	644	648		
E-1303	141	190	256	310		
E-1309	98	152	252	252		
E-1313	58	128	158	188		
E-1321	1,054	2,338	2,418	3,477		
E-1323	1,053	1,310	2,216	2,486		
E-1324	284	638		1,136		
E-1334	284	730	1,064	1,280		
E-1338	49	103	138	157		
E-1361	5,688	10,448	12,780	19,908		
E-1380	70	187	224			
E-1383	1,145	1,477	2,780	2,898		
E-1415	121	284		484		
E-1430	31	71		78		

10892

6448

No. 391 - Sheet 6.

Description (a)	Quantity Purchased (b)	Total C.I.F. Price (c)	Total Selling Price (d)	Total Purchase Outlays (e)	Total Sub Electric Price (f)	Total Delivery Electric Price (g)
Lamps (Cont'd) -						
Lighting Units -						
Reflectors						
Reflectorized Units						
Lamps (Cont'd) -						
Lighting Units -						
Reflectors						
Reflectorized Units						

[illegible]

1951

List of Items on Which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total U. S. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Subscribers' Sets (Cont'd) -						
[illegible]	1,165	$ 1,072	$ 1,428	+$ 1,472	$	$
[illegible]						
[illegible]						
[illegible]					

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1923

Actual Prices Paid Western Electric Company, Incorporated, for Paper Insulated Lead Covered Cable Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturers Price (d)	Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturers Price (d)
AMA-11	515	$ 36	$ 42	D-70624	472	$ 578	$ 677
AMA-16	16,900	1,141	1,337	D-70722	80	49	57
AMA-26	60,622	5,417	6,417	D-70733	600	714	837
AMA-51	62,162	8,592	10,066	D-70777	4,600	1,803	2,112
AMA-76	42,555	8,493	9,950	D-70780	2,200	655	767
AMA-101	108,700	25,760	30,180	D-70815	14,428	18,382	21,446
AMA-152	59,798	19,347	22,667	D-70834	250	392	459
AMA-202	67,500	28,072	32,889	D-70845	5,010	2,280	2,671
AMA-303	50,381	29,773	34,882	D-70914	2,800	1,274	1,493
AMA-404	12,050	9,299	10,895	D-70931	525	412	483
AMA-606	4,169	4,743	5,557	D-70965	130	50	59
AMB-26	15,570	2,266	2,655	D-71057	1,290	1,718	2,013
AMB-51	17,225	4,050	4,745	D-71060	1,450	866	1,015
AMB-76	26,390	8,505	9,964	D-71104	250	169	198
AMB-101	45,019	18,119	21,228	D-71135	7,215	4,878	5,715
AMB-121	863	409	479	D-71153	976	1,131	1,325
AMB-152	28,202	16,288	19,083	D-71179	7,498	2,766	3,241
AMB-202	17,744	13,688	16,037	D-71216	30,675	211,103	247,328
AMB-303	16,378	17,764	20,812	D-71217	800	2,131	2,497
ASA-404	22,027	15,447	18,098	D-71218	365	841	985
ASA-606	800	841	985	D-71266	8,259	9,827	11,513
ASA-909	2,723	4,115	4,821	D-71274	450	793	929
BMB-455	35,339	47,695	55,879	D-71275	200	442	518
M-1212	160,701	242,155	283,709	D-71294	175	78	91
MA-16	2,500	174	204	D-71301	300	186	218
MA-76	9,570	1,706	1,999	D-71314	305	165	193
MA-152	2,933	922	1,080	D-71398	1,100	534	626
MA-202	16,530	7,176	8,407	D-71519	18,100	16,270	19,062
MA-600	829	893	1,046	D-71520	116	100	117
MM-11	600	40	47	D-71521	3,686	4,288	5,024
MM-16	5,000	3,447	4,039	D-71622	400	1,013	1,187
MM-26	354,256	29,386	34,429	11 pr. quadded, 5 qds.			
MM-51	255,024	34,503	40,424	and 1 pr. 13 ga	125	47	55
MM-76	108,824	17,027	19,949	40 pr. quadded 19 ga	875	421	493
MM-101	115,757	22,310	26,138	89 pr. quadded, 30 qd. 13			
MM-152	63,791	17,283	20,249	ga, 14 qds. 16 ga, 1 pr. 19 ga	600	635	744
MM-202	49,898	17,484	20,484	105 prs. quadded	5,836	3,905	4,575
MM-303	30,094	15,070	17,656	110 prs. quadded 18 qd.			
MM-404	34,635	21,592	25,297	13 ga, 37 qd. 16 ga	600	645	756
MM-606	30,686	27,314	32,001	145 prs. quadded 22 qds.			
SA-606	30,596	31,448	36,844	16 ga, 101 prs. 19 ga	15,950	12,377	14,501
SA-909	299,069	434,495	509,054	166 prs. quadded 7 qds.			
SM-909	17,510	20,982	24,583	16 ga, 152 prs. 22 ga	700	435	510
SM-1212	1,714	2,625	3,075	256 prs. quadded 27 qds.			
TB-16	3,900	373	437	16 ga, 202 prs. 19 ga	1,160	1,311	1,536
TB-26	30,861	4,292	5,029	264 prs. quadded 27 qds.			
TB-51	1,150	193	226	16 ga, 105 qds. 19 ga	51,931	65,735	77,015
TB-50	70,037	16,274	19,067	271 prs. quadded 22 qds.			
TB-76	12,175	3,718	4,356	16 ga, 227 prs. 19 ga	11,549	14,140	16,566
TB-152	32,468	19,076	22,349	278 prs. quadded 19 qds.			
TB-202	15,864	11,606	13,598	16 ga, 120 qds. 19 ga	76,121	92,728	108,640
TB-303	8,721	8,927	10,459	288 prs. quadded 19 qds.			
TM-101	600	488	572	16 ga, 125 qds. 19 ga	1,160	1,417	1,660
TM-152	300	336	394	299 prs. quadded 17 qds.			
TJ-41	600	399	467	16 ga, 16 qds. 253 prs. 19 ga	29,100	32,383	37,940
D-69111	17,134	19,833	23,236	420 prs. quadded 268 prs.			
D-70195	3,049	2,217	2,597	16 ga, 152 prs. 22 ga	169	185	217
D-70247	160	66	77	722 prs. quadded 419 prs.			
D-70337	925	56	66	16 ga, 303 prs. 22 ga	1,904	2,468	2,892
D-70350	116	163	191	Miscellaneous	14,134	9,962	11,671
D-70371	4,000	1,204	1,411				
D-70551	650	518	607	Total		$1,852,479	$2,170,362
D-70607	135	166	194	Per Cent of W.E. Total Price		100%	117.16%

No. 391 - Sheet 9.

10895

COMPANY WIDE CASE -- COX EXHIBIT A-7

STUDY OF COST OF TELEPHONE SUPPLIES

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY.

1923

Outline of Study

This study covers all manual telephone apparatus and lead covered cable purchased by the Chesapeake and Potomac Telephone Company of Baltimore City from the Western Electric Company, Inc., during 1923. It amounts to $1,016,680 of which $806,278 is for telephone apparatus, and $210,402 for lead covered cable including freight.

It shows that these purchases, if made from manufacturers competing with the Western Electric Company, Inc., would have cost the Chesapeake and Potomac Telephone Company of Baltimore City at least $1,144,998 which is $128,318 or 12.62% more than the actual cost from the Western Electric Company, Inc., under the Standard Supply Contract.

Telephone Apparatus.

The Kellogg Switchboard and Supply Company, Chicago, Ill., the Stromberg-Carlson Telephone Manufacturing Company, Rochester, N. Y., the Cook Electric Company, Chicago, Ill., and the Reliable Electric Company, Chicago, Ill., are the principal manufacturers of telephone apparatus competing with the Western Electric Company, Inc.

Purchases of telephone apparatus which were compared with similar apparatus manufactured by competing firms amount to $355,075 which is 35% of the total purchases studied. The lowest price at which this could have been purchased from competing manufacturers is $416,520 which is $61,445 or 17.30% more than the actual cost.

Purchases on which no comparisons were made amount to $451,203 which is 45% of the total purchases studied. It was assumed on this class of material that the competing prices would have been the same as the actual cost. This is more than fair for the study shows that on items on which adequate comparisons could be made, the competing price would have been 17.30% higher.

The Western Electric prices are f.c.b. Washington. Kellogg, Stromberg-Carlson, Cook, and Reliable prices are f.o.b. Chicago and Rochester. To make the comparison fair the freight from the f.o.b. points of the competing manufacturers was estimated at $3,644 and added to the competing prices.

If the Chesapeake and Potomac Telephone Company of Baltimore City had purchased its apparatus direct from concerns other than the Western Electric Company, Inc., it would have had to incur purchasing and warehousing expense which it did not incur on purchases from the Western Electric Company, Inc. This expense is estimated at 4% of the total apparatus purchased or $32,251 and this amount is added to the lowest price of competing manufacturers.

Summarizing we find that the cost of similar apparatus, if purchased at the lowest prices of competing manufacturers, would have been at least $903,618 which is $97,340 or 12.07% more than the actual cost of these purchases from the Western Electric Company, Inc.

Lead Covered Cable.

Lead covered cable purchases amount to $201,965 which is 20% of the total purchases studied. These prices are f.o.b. the Hawthorne, Ill. factory of the Western Electric Company, Inc. The lowest price of other manufacturers for similar material would have been $236,602 which is $34,637 or 17.15% more than the actual cost. This difference in price would be partly offset by lower freight charges from the competing factories that are located in the East. The estimated freight charge amounts to $8,437 from Hawthorne and to $4,778 from the competing factories. This reduces the difference in the cost of cable to $30,978.

Summarizing we find that the cost of cable if purchased from competing manufacturers would have been at least $241,380 which is $30,978 or 14.72% more than the actual cost.

10896 6152

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY

1923

Actual Prices Paid Western Electric Company, Incorporated
Under Standard Supply Contract

Versus

Lowest Prices of Competing Manufacturers on Same Classes of Material

(a)	Per Cent of Total Purchases (b)	W. E. Prices (c)	Lowest Prices of Competing Manufacturers (d)	Saving Under Supply Contract Amount (e)	Saving Under Supply Contract Per Cent (f)
Telephone Apparatus -					
Items Compared	35	$ 355,075	$ 416,520	$ 61,445	17.30
*Items Not Compared	45	451,203	451,203		
Freight			3,644	3,644	
Purchasing and Warehousing on Total Purchases			32,251	32,251	
Total		$ 806,278	$ 903,618	$ 97,340	12.07
Lead Covered Cable	20	$ 201,965	$ 236,602	$ 34,637	17.15
Freight		8,437	4,778	ƒ 3,659	
Total		$ 210,402	$ 241,380	$ 30,978	14.72
Grand Total		$1,016,680	$1,144,998	$128,318	12.62

* Classification of non-comparable items -

P.B.X. Switchboards		
Frameworks, Assembly, Wiring, etc.		$ 27,955
Central Office Switchboards		
Engineering and Drafting		1,225
Installation Charges		107,010
Frames and Racks		28,773
Equipment specifications and drawings		30,275
Miscellaneous equipment		20,153
Factory Cabling		5,841
Restricted Apparatus		9,424
Piece Parts		2,715
Miscellaneous		5,382
No Similar Items Manufactured by Competing Firms -		
Cable Terminals	$ 24,852	
Coin Collectors	20,695	
Cords	5,374	
Fuses	6,007	
Keys	8,511	
Lead Covered Interior Cable	8,972	
Message Registers	7,982	
Protectors	24,439	
Relays	13,281	
Subscribers' Sets	9,473	
Switchboard Cable	47,254	
Other	35,610	212,450
Total		$451,203

ƒ Indicates that cost under Standard Supply Contract is higher.

No. 369 - Sheet 2.

10897

THE AUTOMATIC AND PUBLIC TELEPHONE COMPANY OF MANCHESTER CITY.

1921.

Actual Prices Paid Western Electric Company, Incorporated,
for Telephone Apparatus Under Standard Quantity Contract

Terms

Prices of Competing Manufacturers on Same Classes of Material.

List of Items on Which Comparisons Could be Made.

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Strowger-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Auto Transformer -						
2-A	44	$ 328	$ 396	$ 440	$	$
3-A	49	392	490	• 490		
Batteries -						
Blue Bell	65,995	16,340	• 18,756	19,139		
Battery Box -						
1-A	1,225	1,103	• 1,250			
Bridging Connectors -						
1	4,000	168	475	722	• 456	
2	11,496	323		1,733	• 1,197	
3	5,625	364	546	854	• 539	
4	3,475	365	546	553	• 349	
Cable Terminals -						
14-B	1,785	9,300		11,870	•11,146	12,846
16-B	1,599	13,368		16,653	•15,874	17,361
16-D	415	4,132		5,125	• 4,877	5,975
Combination Jack and Signal -						
32-C	15	30	• 44	45		
Condensers -						
21-B	368	350	368	• 368		
21-C	2,500	2,397	2,631	• 2,631		
21-K	371	445	370	• 370		
21-M	154	77	118	• 87		
21-N	154	126	148	• 148		
21-P	33	227	228	• 228		
Connecting Blocks -						
5-B	110	127		• 158		
6-B	435	888		• 888		
7-B	73	151		• 183		
8-B	69	1,349		• 1,526		
Cords -						
87	2,288	2,058	• 2,345			
87-A	370	611	• 682	693		
87-B		44	• 46			
87-C		13	• 13			
87-D		14	• 21			
87-E		159	• 248			
88 6'	6,542	6,273	• 7,806	8,222		
88 6'	1,739	1,343	• 1,780			
88 6'	5,465	6,383	• 8,267	8,731		
89	1,053	561	714	717		
116	16	11	14	• 14		
117	1,881	158	359	• 223		
118	2,562	141	333	• 198		
119	16,312	4,364	• 4,364	5,327		
120	13,114	8,488	• 8,971	10,939		
Cord Pendants						
7	1,607	42	• 64	80		
Cord Weights -						
103	36	20	• 10			
111	56	16	20	• 20		
116	144	48	50	• 50		
119	2,849	826	997	• 997		
Designation Strips -						
1-B	96	19		• 132		
2-B	102	17		• 138		
Desk Stands -						
20-AL	10,549	37,871	48,525	443,851		
Drops -						
324	10	16	• 21	25		
328	132	224	• 272	468		
Flameproof Wire -						
F.P. 20 gp. Pr.	30,000'	772		• 712		
F.P. 22 gp. single	72,000'	488		• 561		
" 22 gp. Pr.	1,260,000'	17,010	• 15,523	15,921		
" 22 gp. triple	333,951'	10,684	12,195	•12,812		
Fuses -						
7-A	6,144	617	734	664	• 459	721
12-A	31,200	4,056	3,135	3,498	• 3,135	3,650
11-A	3,100	419	276	345	• 276	345
14-A	2,832	77	• 80	84		
Gongs -						
1-A	35	573	• 588	• 68		
2-A	3	137	• 137			
3-A	2	44	• 44	• 28		
4-A		32	36	• 34		
Generators -						
22-A	110	385	• 531	605		
42-A	30	97	• 111	120		
Hand Grips -						
17-A	2,366	848	331		• 317	
Heaters -						
1-C	6	39	• 84			
Interrupters -						
8-A	1	29	• 32			
9-A	4	116	• 128			
10-A	2	62	• 64			
Jacks -						
1	25,370	7,304	• 8,476	10,357		
2	30	12	• 15	• 15		
3	30	22	• 24			
4	42,720	12,288	• 11,812	14,718		
5	1,350	76	• 332	• 332		
6	1,470	388	• 457	• 457		
7	1,470	112	• 378	• 378		
8	1,470	36	• 378	• 378		
9	1,470	37	• 191	• 378		
10	1,470	37	• 191	• 378		
11-A	45	23	• 47			
12-A	70	23	• 70			

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Strowger-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Jacks (Cont'd) -						
13-A	72	0	0	0	0	0
14-A	128	• 128	• 128			
15-A	128	128	128	• 139		
16-A	85	128	128			
17	10	128	• 128			
18-A	10	128	• 128			
19-A	2,547	2,128	3,831	• 2,547		
20	100	47		• 98		
Jack Fastener -						
19	328	26		• 33		
Keys -						
69-A	131	128	• 128			
70-A	62	96	128	• 96		
72-A	128	128	128	• 128		
169-A	6	128	128			
156-A	12	128	128			
156-A	111	128	128			
161-A	72	128	128			
161-A	128	128	128			
161-A	84	128	5,128	• 4,488		
161-A	84	2,128	• 2,128	• 1,988		
161-A	12	128	128			
161-A	12	128	128			
161-A	10	128	128			
161-A	12	128	128			
161-A	12	128	128			
161-A	12

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY

131

List of Items on Which Competitors Could be Bids (Continued)

Description (a)	Quantity Purchased (b)	Total U. S. Price (c)	Total Bidder's Price (d)	Total Bidder's Delivery Price (e)	Total Bid Electric Price (f)	Total Reliable Electric Price (g)
Balance (Cont'd):						

[redacted]

1921.

List of Items on Which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Galvo (Cont'd) -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Repeating Coils -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Resistances -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Resistances (Cont'd) -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Retardation Coil -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Ringers -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Signals -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Subscribers' Sets -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Switchboard Cords -						
1180	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Terminal Strips -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Tools -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Transmitter Arms -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Miscellaneous -						
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

	Total W. E. Price	Total Kellogg Price	Total Stromberg-Carlson Price	Total Cook Electric Price	Total Reliable Electric Price	Total Lowest Competing Price
Kellogg Total Price and Comparable W. E. Price	$117,758	$167,977				
Per Cent of W. E. Price	100%	120.14%				
Stromberg-Carlson Total Price and Comparable W. E. Price	$117,417		$115,734			
Per Cent of W. E. Price	100%		120.38%			
Cook Electric Total Price and Comparable W. E. Price	$ 93,775			$84,594		
Per Cent of W. E. Price	100%			120.38%		
Reliable Electric Total Price and Comparable W. E. Price	$ 94,389				$91,773	
Per Cent of W. E. Price	100%				127.55%	
W. E. Total Price and Lowest Competing Price	$117,975					*$116,390
Per Cent of W. E. Total Price	100%					117.34%

* Lowest price of competing manufacturers.

10900

6456

No. 349 - Sheet 3.

CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY

1923

Actual Prices Paid Western Electric Company, Incorporated, for Paper Insulated Lead Covered Cable Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturers Price (d)
ANA-51	48,000'	$ 6,497	$ 7,611
ANA-101	10,500'	2,430	2,847
ANA-202	21,865'	9,340	10,942
ANA-303	700'	421	493
ANA-404	10,700'	8,172	9,574
ANA-606	2,760'	3,154	3,695
ANB-26	2,000'	289	339
ANB-51	30,000'	7,052	8,261
ANB-101	11,100'	4,013	4,701
ANB-202	4,775'	3,617	4,237
ANB-303	6,325'	6,373	7,466
ASA-909	4,238'	6,509	7,625
NM-26	12,500'	925	1,084
NM-51	160,000'	18,723	21,934
NM-101	26,500'	5,045	5,910
NM-202	21,853'	7,405	8,675
NM-404	12,600'	7,335	8,593
NM-600	1,660'	1,478	1,731
M-1212	441'	65,867	77,163
SA-909	20,218'	29,573	34,645
TJ-76	600'	639	749
Qumdded 3911	11,443'	7,108	8,327
Total		$201,965	$236,602
Per Cent of W. E. Total Price		100%	117.15%

No. 369 - Sheet 6.

10901

STUDY OF COST OF TELEPHONE SUPPLIES

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF VIRGINIA

1924

Outline of Study

This study covers all manual telephone apparatus and lead covered cable purchased by the Chesapeake and Potomac Telephone Company of Virginia from the Western Electric Company, Inc., during 1924. It amounts to $586,828 of which $333,640 is for telephone apparatus, and $253,188 for lead covered cable including freight.

It shows that these purchases, if made from manufacturers competing with the Western Electric Company, Inc., would have cost the Chesapeake and Potomac Telephone Company of Virginia at least $702,216 which is $115,388 or 19.66% more than the actual cost from the Western Electric Company, Inc., under the Standard Supply Contract.

Telephone Apparatus.

The Kellogg Switchboard and Supply Company, Chicago, Ill., the Stromberg-Carlson Telephone Manufacturing Company, Rochester, N. Y., the Cook Electric Company, Chicago, Ill., and the Reliable Electric Company, Chicago, Ill., are the principal manufacturers of telephone apparatus competing with the Western Electric Company, Inc.

Purchases of telephone apparatus which were compared with similar apparatus manufactured by competing firms amount to $156,625 which is 27% of the total purchases studied. The lowest price at which this could have been purchased from competing manufacturers is $190,302 which is $33,677 or 21.50% more than the actual cost.

Purchases on which no comparisons were made amount to $177,015 which is 31% of the total purchases studied. It was assumed on this class of material that the competing prices would have been the same as the actual cost. This is more than fair for the study shows that on items on which adequate comparisons could be made, the competing price would have been 21.50% higher.

The Western Electric prices are f.o.b. Washington. Kellogg, Stromberg-Carlson, Cook, and Reliable prices are f.o.b. Chicago and Rochester. To make the comparison fair the freight from the f.o.b. points of the competing manufacturers was estimated at $1.705 and added to the competing prices.

If the Chesapeake and Potomac Telephone Company of Virginia had purchased its apparatus direct from concerns other than the Western Electric Company, Inc., it would have had to incur purchasing and warehousing expense which it did not incur on purchases from the Western Electric Company, Inc. This expense is estimated at 4% of the total apparatus purchased or $13,346 and this amount is added to the lowest price of competing manufacturers.

Summarizing we find that the cost of similar apparatus, if purchased at the lowest prices of competing manufacturers, would have been at least $382,363 which is $48,725 or 14.60% more than the actual cost of these purchases from the Western Electric Company, Inc.

Lead Covered Cable.

Lead covered cable purchases amount to $242,407 which is 42% of the total purchases studied. These prices are f.o.b. the Hawthorne, Ill. factory of the Western Electric Company, Inc. The lowest price of other manufacturers for similar material would have been $312,147 which is $69,740 or 28.77% more than the actual cost. This difference in price would be partly offset by lower freight charges from the competing factories that are located in the East. The estimated freight charge amounts to $10,781 from Hawthorne and to $3,701 from the competing factories. This reduces the difference in the cost of cable to $66,660.

Summarizing we find that the cost of cable if purchased from competing manufacturers would have been at least $319,848 which is $66,660 or 26.33% more than the actual cost.

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF VIRGINIA

1924

Actual Prices Paid Western Electric Company, Incorporated
Under Standard Supply Contract

Versus

Lowest Prices of Competing Manufacturers on Same Classes of Material

(a)	Per Cent of Total Purchases (b)	W. E. Prices (c)	Lowest Prices of Competing Manufacturers (d)	Saving Under Supply Contract Amount (e)	Saving Under Supply Contract Per Cent (f)
Telephone Apparatus -					
Items Compared	27	$156,625	$190,302	$33,677	21.50
*Items Not Compared	31	177,015	177,015		
Freight			1,705	1,705	
Purchasing and Warehousing on Total Purchases			13,346	13,346	
Total		$333,640	$382,368	$48,728	14.60
Lead Covered Cable	42	$242,407	$312,147	$69,740	28.77
Freight		10,781	7,701	∮ 3,080	
Total		$253,188	$319,848	$66,660	26.33
Grand Total		$586,828	$702,216	$115,388	19.66

* Classification of non-comparable items -

P.B.X. Switchboards		
Frameworks, Assembly, Wiring, Etc.		$ 7,733
Central Office Switchboards		
Installation Charges		35,024
Frames and Racks		9,544
Equipment Specifications and Drawings		7,770
Miscellaneous Equipment		3,433
Factory Cabling		8,381
Restricted Apparatus		4,260
Piece Parts		6,983
Miscellaneous		8,036
No Similar Items Manufactured by Competing Firms -		
Cable Terminals	$7,996	
Coin Collectors	9,102	
Cords	2,901	
Keys	3,609	
Lead Covered Interior Cable	2,046	
Protectors	8,312	
Subsets	8,732	
Switchboard Cable	25,091	
Test Sets	2,924	
Other	15,138	
Total		85,851
		$177,015

∮ Indicates that cost under Standard Supply Contract is higher.

No. 425 - Sheet 2.

10903

	Total U. S. Prize	Total Ballast Prize	Total Distance-Custom Prize	Total Cook Islands Prize	Total Solomon Islands Prize	Total Lower Guinea Prize
Kolinsk Total Prize and Corporals V. R. Prize	£141,081	£138,243				
Per Cent of V. R. Prize	100%	139.43%				
Seventeen-Station Total Prize and Corporals V. R. Prize	£150,434		£138,234			
Per Cent of V. R. Prize	100%		131.76%			
Cook Islands Total Prize and Corporals V. R. Prize	£ 13,303			£38,672		
Per Cent of V. R. Prize	100%			132.02%		
Salomon Islands Total Prize and Corporals V. R. Prize	£ 14,690				£17,321	
Per Cent of V. R. Prize	100%				119.97%	
V. R. Total Prize and Lowest Competing Prize	£156,497					£2190,382
Per Cent of V. R. Total Prize	100%					121.99%

* Lowest prize of competing manufacturers.

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF VIRGINIA

1924

Actual Prices Paid Western Electric Company, Incorporated, for Paper Insulated Lead Covered Cable Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturer's Price (d)
19 ga.			
50 pr.	472,500	$ 18,466	$ 23,779
100 pr.	24,600	10,432	13,433
200 pr.	800	631	813
300 pr.	3,764	3,933	5,065
450 pr.	21,713	29,482	37,964
22 ga.			
15 pr.	2,500	165	212
25 pr.	2,500	214	276
50 pr.	37,400	5,313	6,842
100 pr.	3,000	728	937
200 pr.	16,085	7,029	9,051
300 pr.	100	257	331
400 pr.	950	703	905
600 pr.	20,229	23,599	30,388
900 pr.	39,563	47,236	60,826
24 ga.			
16 pr.	2,500	143	184
26 pr.	2,500	184	237
51 pr.	125,500	15,346	19,761
101 pr.	19,400	3,825	4,925
202 pr.	10,900	3,827	4,928
303 pr.	3,000	1,557	2,005
404 pr.	6,200	4,012	5,166
600 pr.	3,744	3,236	4,167
1200 pr.	28,227	41,257	53,127
Quadded			
28 pr. 14 pr. 10 ga, 7 qds 16 ga	50	20	26
76 pr. 38 pr. 10 ga, 19 qds 16 ga	270	256	330
94 pr. 7 qds 13 ga, 40 qds 19 ga	1,050	844	1,087
115 pr. 7 qds 19 ga, 101 pr 22 ga	3,040	1,087	1,400
131 pr. 3 qds 13 ga, 101 pr 12 qds 16 ga	3,620	2,016	2,596
148 pr. 74 pr. 10 ga, 74 pr 16 ga	50	94	121
160 pr. 80 pr. 10 ga, 3 qds 16 ga, 11 qds 1 pr. 19 ga, 51 pr 22 ga	2,700	988	1,272
164 pr. 124 pr. 10 ga, 12 qds 13 ga, 16 pr 19 ga	1,046	1,082	1,393
294 pr. 147 pr. 10 ga, 7 qds 16 ga, 16 qds 19 ga, 101 pr 22 ga	2,750	1,610	2,073
384 pr. 35 pr. 7 qds 16 ga, 16 qds 19 ga, 303 pr. 20ga	1,760	1,683	2,167
416 pr. 9 qds 13 ga, 7 qds 28 qds 19 ga, 328 pr. 22 ga	6,505	8,618	11,097
510 pr. 3 qds 13 ga, 12 qds 16 ga, 480 pr. 22 ga	760	929	1,196
696 pr. 7 qds 19 ga, 682 pr 22 ga	1,144	1,605	2,067
Total		$242,407	$312,147
Per Cent of W.E. Total Price		100%	128.77%

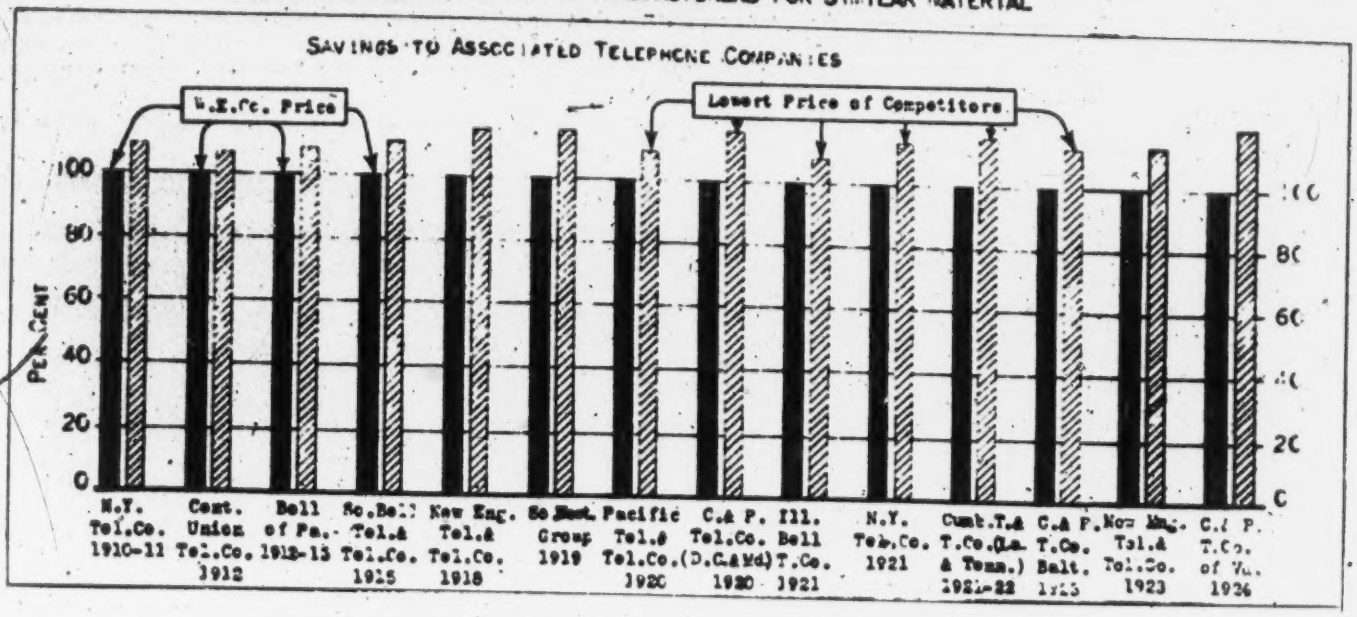
No. 425 - Sheet 5.

10906

9492

COMPANY WIDE CASE -- COX EXHIBIT A-9

COMPARISON BETWEEN ACTUAL COST OF TELEPHONE APPARATUS AND LEAD COVERED CABLE FURNISHED TO ASSOCIATED COMPANIES BY THE WESTERN ELECTRIC COMPANY, INCORPORATED, UNDER STANDARD SUPPLY CONTRACT AND LOWEST PRICES OF COMPETING MANUFACTURERS FOR SIMILAR MATERIAL



SAVINGS TO ASSOCIATED TELEPHONE COMPANIES				
YEAR	COMPANY	W.E. PRICE UNDER STANDARD SUPPLY CONTRACT	LOWEST PRICES OF COMPETING MANUFACTURERS	PER CENT SAVING
1910-11	NEW YORK TEL. CO.	$9,838,000	$10,709,000	8.9
1912	CENTRAL UNION TEL. CO.	812,000	866,000	6.6
1912-13	BELL OF PENNSYLVANIA	4,177,000	4,490,000	7.5
1915	SO. BELL TEL.& TEL.CO.	313,000	346,000	10.5
1918	NEW ENG. TEL.& TEL.CO.	1,719,042	1,974,574	14.86
1919	SOUTHWESTERN GROUP	2,628,967	3,021,213	14.92
* 1920	PACIFIC TEL.& TEL.CO.	3,243,323	3,526,700	8.74
1920	C.& P. TEL.CO. (D.C.& MD.)	1,223,218	1,410,475	15.31
* 1921	ILLINOIS BELL TEL.CO.	6,304,596	6,801,619	7.88
1921	NEW YORK TEL.CO.	13,969,661	15,855,727	13.79
1921-1922 (7 Mos.)	CUMBERLAND TEL. & TEL. CO. (LA. AND TENN.)	1,138,753	1,309,202	14.97
1923	C. & P. TEL. CO. OF BALTIMORE CITY	1,016,680	1,144,998	12.62
1923	NEW ENGLAND TEL. & TEL. CO.	9,153,444	10,388,794	13.51
1924	CHES.& POT.TEL.CO.OF VA.	566,628	702,216	19.66

* PRICES OF COMPETING MANUFACTURERS USED ARE THE LOWEST PRICES IN EFFECT ANY TIME DURING 1921 AMONG ALL THE COMPETING MANUFACTURERS.

No. 383-C

COMPANY WIDE CASE -- COX EXHIBIT A-10

MISSOURI-ILLINOIS SLEET STORM

DECEMBER 18-19, 1924.

Location - Area of 100 x 1,000 miles extending from Texas northeast through Missouri, Illinois and northern Indiana to the Canadian border. Principal damage done in Missouri and Illinois.

Character - Sleet, followed by zero weather (0° to -16°F) Solid ice on wires up to 2" diameter with icicles 4"-9" long. High wind at times. Poles which stood up were sometimes stripped of wire and arms. Most serious sleet storm in Bell System experience.

Damage Done -

Poles Down	65,300 = 1,600 miles
Miles of Wire Down	20,280
Stations out of Service	32,900
Estimated Cost of Reconstruction	$4,926,000

Supplies Shipped in Two Weeks by St. Louis and Chicago Houses -

Kind	Quantity	% to All Other Shipments in 1924
Bare Copper Wire	2,243,000 lbs.	67
Copper Tie Wire	133,000 lbs.	81
Bare Iron Wire	142,000 lbs.	12
Twisted Pair Wire	7,439,000 ft.	13
Sleeves	1,055,000	38
Poles	21,000	21
Crossarms	26,000	19

Western Electric Distributing Houses Making Emergency Shipments - Total 8

Oklahoma City, Kansas City, St. Louis, Chicago, Indianapolis, Dallas, Cleveland, Detroit

Other Distributing Houses not Called on for Aid - Total 23

Near-by - Total 7

Omaha, Des Moines, Minneapolis, Milwaukee, Cincinnati, Nashville, Houston

More Distant - Total 16

Illustrative Shipments -

Bare Copper Wire. 3,500,000 lbs. (about 75 cars) shipped by suppliers on the average 1 day after order was received. 970,000 lbs. shipped same day order received.

Lead Covered Cable. 19,000,000 conductor feet shipped by W.E.Co. same day order was received although not a stock item.

Creosoted Yellow Pine Poles. 24,000 (about 500 cars) shipped by suppliers in one to four days after order received.

Insulated Wire. 14 orders totaling 10,000,000 ft. (10 cars) shipped by suppliers same day order was received.

Traffic Arrangements -

Special arrangements made with general officers of the Railroad and Express Companies. Through trains stopped at special points to pick up, deliver or transfer. Average saving of one day accomplished. For example - carload of insulated wire shipped from supplier at New Haven, Conn., to Oklahoma City by express was delivered in two days equaling passenger service on limited trains.

Each car traced through to destination and daily report of its progress rendered to point ordering.

Linemen Loaned from Other Companies -

A total of 1,938 experienced foremen and linemen were sent into the storm area from other sections of the country. 13 states thus helped -

Nebraska, Iowa, Indiana, Ohio, Wisconsin, Kentucky, Tennessee, Georgia, Pennsylvania, West Virginia, Maryland, New York, Massachusetts

COMPANY WIDE CASE -- CRUNDEN EXHIBIT A-1

BONDS AND NOTES OF PUBLIC UTILITIES OFFERED PUBLICLY IN THE UNITED STATES SINCE JANUARY 1, 1925.

Issues of $500,000 and over

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
1925	American Tel. & Tel. Co.	35-Yr. Deb. Bonds	$125,000,000	5%	95	5.32
January	The Edison Electric Illuminating Co. of Boston	3-Yr. Notes	30,000,000	4½%	99½	4.73
	The Bell Telephone Co. of Canada	30-1/4-Yr. 1st Mtge. Bonds Series "A" (Additional $10,000,000 of this issue offered in Canada)	15,000,000	5%	98	5.13
	Central Illinois Public Service Co.	1/4-3-Yr. Ser. Notes	4,800,000	4½&5%	100¾-98	4.25-5.75
	Pacific Lighting Corp.	15-Yr. Sec. Bonds	4,000,000	6%	100	6.00
	The Brooklyn City Railroad Co.	1-10-Yr. Ser. Equip. Tr. Ctfs. Series "A"	3,750,000	5%	100½-96½	4.50-5.50
	Jamaica Water Supply Co.	30-Yr. 1st Mtge. Bonds Series "A"	3,000,000	5½%	99½	5.54
	Cities Service Co.	42-Yr. Conv. Deb. Bonds Series "D"	2,500,000	7%	99¼	7.06
	The Spring Brook Water Supply Co.	40-1/4-Yr. 1st Ref. Mtge. Bonds	2,500,000	5%	100	5.00
	Community Power & Light Co.	25-Yr. 1st Mtge. Coll. Tr. Bonds Series "D"	2,250,000	6%	97	6.24
	Reading Transit Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,250,000	6%	98	6.15
	United Electric Securities Co.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	95	5.34
	Southwest Power Co.	19-1/2-Yr. 1st Mtge. Bonds Series "B"	1,000,000	6%	95½	6.41
	Santa Monica Bay Telephone Co.	19-1/2-Yr. 1st & Ref. Mtge. Bonds	925,000	6%	100	6.00
	Chicago, Aurora & Elgin R.R. Co.	2-Yr. Secured Notes	750,000	6½%	100	6.50
	South Pittsburgh Water Co.	35-Yr. 1st Lien & Ref. Mtge. Bonds Series "A"	600,000	5%	91	5.59

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering	
					Price	Yield
1925 February	Consolidated Gas Co. of New York	20-Yr. Debenture Bonds	$50,000,000	5½%	100	5.50
	The New York Edison Co.	19-3/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	30,000,000	5%	100	5.00
	Aktiengesellschaft Sachsische Werke	20-Yr. 1st Guaranteed Ext. Bonds	15,000,000	7%	92	7.80
	American Gas & Electric Co.	89-1/4-Yr. Debenture Bonds	9,000,000	6%	97	6.19
	Indiana & Michigan Electric Co.	30-Yr. 1st & Ref. Mtge. Bonds	8,000,000	5%	95½	5.30
	Pennsylvania Power & Light Co.	28-1/2-Yr. 1st & Ref. Mtge. Bonds Series "D"	8,000,000	5%	95½	5.31
	The United Light & Power Co.	3-1/2-Yr. Notes	5,000,000	5½%	99	5.82
	East Bay Water Co.	30-Yr. Unifying & Ref. Mtge. Bonds Series "D"	3,000,000	6%	101½	5.89
		3-Yr. Notes	1,000,000	5½%	100	5.50
	Puget Sound Power & Light Co.	5-Yr. Notes	3,000,000	6%	100	6.00
	Sioux City Gas & Electric Co.	25-Yr. 1st Mtge. Bonds Series "C"	2,300,000	5½%	97	5.73
	Worcester Consolidated Street Rwy. Co.	5-1/2-Yr. 1st & Ref. Mtge. Bonds	2,116,000	6½%	97½	7.00
	Philadelphia Suburban Gas & Electric Co.	30-Yr. 1st & Cons. Mtge. Bonds	2,100,000	5½%	98	5.64
	Southwestern Light & Power Co.	12-Yr. 1st & Coll. Lien Bonds Series "A"	2,100,000	6%	97½	6.30
	Nebraska Power Co.	24-1/2-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5%	98½	5.11
	Southwestern Power & Light Co.	97-Yr. Deb. Bonds Series "A"	2,000,000	6%	91½	6.56
	Texas Power & Light Co.	12-1/2-Yr. 1st Mtge. Bonds	2,000,000	5%	97½	5.27
	Kansas City Power & Light Co.	27-1/2-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5%	97	5.21
	Western United Corp.	15-Yr. Coll. Notes	1,530,000	6%	98	6.20
	Great Western Power Co. of Calif.	30-Yr. 1st & Ref. Mtge. Bonds Series "D"	1,500,000	5½%	97½	5.75
	Lockhart Power Co., S. C.	25-Yr. 1st Mtge. Bonds	1,500,000	5½%	96	5.80
	City Water Co. of Sedalia, Mo.	1-Yr. 1st Mtge. Notes	720,000	5%	99½	5.52
	Michigan Electric Power Co.	19-3/4-Yr. 1st & Ref. Mtge. Bonds Series "A"	585,000	6%	97½	6.25
	Norfolk & Portsmouth Traction Co.	11-1/2-Yr. 1st Mtge. Bonds	500,000	5%	95½	5.50

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
1925 March	Oklahoma Gas & Electric Co.	25-Yr. 1st Mtge. Bonds Series "A"	$23,500,000	5%	95	5.37
		15-Yr. Deb. Bonds	8,000,000	6%	98½	6.15
	Niagara, Lockport & Ontario Pwr. Co.	30-Yr. 1st & Ref. Bonds Series "A"	15,000,000	5%	98½	5.10
	Toho Electric Power Co., Ltd.	30-Yr. 1st Mtge. Bonds Series "A"	15,000,000	7%	90½	7.81
	Jersey Central Power & Light Co.	20-Yr. 1st & Ref. Mtge. Bonds Series "A"	11,500,000	5½%	97½	5.71
	Philadelphia Rapid Transit Co.	37-Yr. Bonds	8,975,000	6%	99	6.07
	American Power & Light Co.	91-Yr. Deb. Bonds	8,000,000	6%	95½	6.28
	Montreal Tramways Co.	30-Yr. Gen. & Ref. Mtge. Bonds Series "A"	7,000,000	5%	88	5.85
	National Public Service Corp. (Jersey Central Pwr. & Lt. Corp.)	30-Yr. Coll. Tr. Bonds Series "A"	6,000,000	6½%	97½	6.69
	Electric Power Corp. (Elektrowerke Aktiengesellschaft, Germany)	25-Yr. 1st Mtge. Ext. Bonds	5,000,000	6½%	87	7.67
	National Electric Power Co.	20-Yr. Secured Bonds	3,750,000	6%	97	6.26
	The California Oregon Power Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "C"	2,000,000	5½%	97½	5.67
	American Public Service Co.	17-3/4-Yr. 1st Lien Bonds	1,200,000	6%	100	6.00
	United Electric Securities Co.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	95	5.34
	Eastern States Utilities Co.	23-Yr. 1st Lien & Ref. Mtge. Bonds	500,000	6½%	98½	6.63
	Lincoln (Neb.) Telephone & Telegraph Co.	20-3/4-Yr. 1st Mtge. Bonds	500,000	5%	94	5.43
	Wisconsin Public Service Corp.	32-3/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	500,000	5½%	97	5.70

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering	
					Price	Yield
1925						
April	Ujigawa Electric Pwr. Co., Limited (Japan)	20-Yr. 1st Mtge. Bonds	$14,000,000	7%	91	7.90
	Columbia Gas & Electric Co.	3-Yr. Notes	10,000,000	5%	100	5.00
	The West Penn Power Co.	38-Yr. 1st Mtge. Bonds Series "E"	6,500,000	5%	97⅛	5.15
	Tyrol Hydro-Electric Power Co.	30-Yr. 1st Mtge. Bonds	3,000,000	7½%	96½	7.80
	Alabama Power Co.	26-1/4-Yr. 1st & Ref. Mtge. Bonds	3,000,000	5%	94½	5.39
	Interstate Power Co.	19-1/4-Yr. 1st Mtge. Bonds Series "B"	2,500,000	6%	99	6.08
	Pennsylvania Electric Corp.	30-Yr. Deb. Bonds	2,500,000	6%	93	6.55
	Copenhagen Telephone Co.	25-Yr. Ext. Bonds	2,000,000	6%	99⅔	6.02
	Mountain States Power Co.	12-3/4-Yr. 1st Mtge. Bonds Series "B"	2,000,000	6%	100	6.00
	Binghamton Lt., Heat & Pwr. Co.	20-3/4-Yr. 1st & Ref. Mtge. Bonds	1,500,000	5%	97	5.24
	The Columbus, Delaware & Marion Electric Co.	10-Yr. Conv. Deb. Bonds Series "A"	1,250,000	6%	96	6.55
	Otter Tail Power Co.	19-3/4-Yr. Gen. & Ref. Mtge. Bonds Series "D"	1,200,000	5½%	100	5.50
	The Pittsburgh (Pa.) Railways Co.	1-15-Yr. Serial Bonds Series "B"	1,200,000	6%	101-101½	4.95-5.85
	Electrical Securities Corp.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	96	5.26
	Erie County Electric Co.	35-Yr. Gen. & Ref. Mtge. Bonds Series "A"	1,000,000	5½%	99½	5.53
	The Home Tel. & Tel. Co.	30-Yr. 1st Mtge. Bonds Series "B"	1,000,000	5½%	100	5.50
	Central Pwr. & Lt. Co.	27-1/2-Yr. 1st Lien & Ref. Mtge. Bonds	1,000,000	6½%	100	6.50
	Indiana Power Co.	3-Yr. Notes	1,000,000	5½%	99	5.87
	Illinois Northern Utilities Co.	32-Yr. 1st & Ref. Mtge. Bonds	668,000	5%	90	5.68
	Interstate Electric Corp.	8-Yr. 1st Lien Coll. Bonds	500,000	6%	97⅛	6.37
May	Associated Gas & Electric Co.	29-1/2-Yr. Secured Bonds	14,000,000	6%	95½	6.34
	Cities Service Co.	40-3/4-Yr. Ref. Deb. Bonds	10,000,000	6%	91	6.64
	Philadelphia Suburban Water Co.	30-Yr. 1st Mtge. Bonds	10,000,000	5%	97⅛	5.17
	Pacific Gas & Electric Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "D"	10,000,000	5%	95½	5.32
	National Public Service Co.	30-Yr. Coll. Tr. Bonds Series "A"	4,500,000	6½%	97½	6.69
	Western Public Service Co.	25-Yr. 1st Mtge. Bonds Series "A"	4,200,000	6%	98	6.16
	Puget Sound Power & Light Co.	24-Yr. 1st & Ref. Mtge. Bonds Series "A"	3,500,000	5½%	100	5.50
	Minnesota Power & Light Co.	30-Yr. 1st & Ref. Mtge. Bonds	3,500,000	5%	97	5.20
	Municipal Service Co.	3-1/2-Yr. Notes	3,250,000	6%	99½	6.15
	Long Island Water Corp.	30-Yr. 1st Mtge. Bonds	3,000,000	5½%	98½	5.60
	Los Angeles Gas & Electric Corp.	24-1/4-Yr. Gen. & Ref. Mtge. Bonds Series "I"	2,952,000	5½%	100	5.50
	Municipal Gas Co.	10-Yr. 1st Mtge. Bonds Series "A"	1,850,000	6%	100	6.00
	Community Power & Light Co.	24-3/4-Yr. 1st Mtge. Coll. Bonds Series "D"	1,750,000	6%	98	6.16

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
May (Cont'd)	Southern Pennsylvania Power Co.	30-Yr. 1st Mtge. & Coll. Tr. Bonds Series "A"	$ 1,200,000	6%	98	6.15
	Savannah Electric & Power Co.	20-Yr. 1st & Ref. Mtge. Bonds Series "B"	1,200,000	6%	98	6.18
	West Ohio Gas Co.	29-1/2-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,000,000	6%	100	6.00
	South Bay Consolidated Water Co., Inc.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,000,000	5%	89	5.84
	Keokuk (Iowa) Electric Co.	20-Yr. 1st Mtge. Bonds Series "A"	700,000	6%	98	6.18
	Androscoggin Electric Co.	5-Yr. Notes	500,000	6%	100	6.00
June	Consolidated Gas, Electric Lt. & Power Co. of Baltimore	40-Yr. 1st Ref. Mtge. Bonds Series "P"	9,000,000	5%	100½	4.97
	The Detroit Edison Co.,	30-Yr. Gen. & Ref. Mtge. Bonds Series "B"	8,000,000	5%	99½	5.03
	Great Western Power Co. of Calif.	29-3/4-Yr. 1st & Ref. Mtge. Bonds Series "D"	6,300,000	5¼%	99	5.57
	Houston Electric Co.	10-Yr. 1st Mtge. Bonds Series "A"	5,000,000	6%	94¼	6.80
	Illinois Power & Light Corp.	29-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	5,000,000	5¼%	99½	5.54
	New Orleans Public Service, Inc.	30-Yr. 1st & Ref. Mtge. Bonds Series "B"	5,000,000	5%	94½	5.37
	Central Illinois Public Service Co.	25-Yr. 1st Mtge. & Ref. Bonds Series "D"	4,600,000	5¼%	98½	5.61
	Southwestern Public Service Co.	20-Yr. 1st Mtge. Bonds Series "A"	3,500,000	6%	99	6.08
	El Paso Electric Co., Texas	25-Yr. 1st Mtge. Bonds Series "A"	3,000,000	5%	95½	5.30
	Catskill (N.Y.) Power Corp.	30-Yr. 1st Mtge. Bonds Series "A"	2,500,000	5¼%	96	5.85
	Northern New York Utilities, Inc.	30-Yr. 1st Lien & Ref. Bonds Series "E"	2,125,500	5%	95½	5.30
	The Kansas Power & Light Co.	30-Yr. 1st Mtge. Bonds Series "A"	2,100,000	6%	100	6.00
	Iowa Power & Light Co.	30-Yr. 1st Mtge. Bonds Series "A"	2,000,000	6%	101	5.93
	Columbus Electric & Power Co.	29-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	2,000,000	5%	95½	5.30
	The Twin State Gas & Electric Co.	20-Yr. 1st Lien & Ref. Bonds Series "A"	1,900,000	5½%	95½	5.89
	Central Maine Power Co.	30-Yr. 1st & Gen. Mtge. Bonds Series "D"	1,500,000	5%	97	5.20
	Arkansas-Missouri Power Co.	27-1/2-Yr. 1st Mtge. Bonds	800,000	6%	95½	6.35
		10-Yr. Deb. Bonds	500,000	6½%	96½	6.99
	Michigan Fuel & Light Co.	25-Yr. 1st Mtge. Bonds Series "A"	1,100,000	6%	99½	6.04
	Southern Gas & Power Corp.	5-Yr. Conv. Notes	1,000,000	6%	98½	6.38

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
July	Great Consolidated Electric Power Co., Ltd.	25-Yr. 1st & Gen. Mtge. Ext. Bonds	$13,500,000	6½%	86	7.78
	Toledo Traction, Light & Power Co.	5-Yr. Secured Notes	8,500,000	5½%	99	5.73
	Central Indiana Power Co.	3-Yr. Coll. Notes Series "A"	5,000,000	6%	100	6.00
	Eastern Texas Electric Co.	3-Yr. Notes	4,000,000	5%	98⅔	5.46
	Long Island Lighting Co.	20-Yr. Secured Bonds	3,500,000	6%	100	6.00
		10-3/4-Yr. 1st Mtge. Bonds	400,000	5%	100	5.00
	National Electric Power Co.	19-2/3-Yr. Secured Bonds	3,000,000	6%	97	6.27
	Iowa Southern Utilities Co.	25-Yr. 1st & Ref. Mtge. Bonds	3,000,000	5½%	97½	5.69
	Calumet Gas & Electric Co.	35-Yr. 1st & Ref. Mtge. Bonds Series "B"	2,700,000	5½%	98½	5.60
	Roanoke (Va.) Water Works Co.	25-Yr. 1st Mtge. Bonds Series "A"	2,600,000	5%	93	5.52
	Keystone Telephone Co. of Phila.	30-Yr. 1st Lien & Ref. Mtge. Bonds Series "A"	2,300,000	5½%	91	6.16
	Fall River (Mass.) Electric Light Co.	20-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5%	107⅞	4.40
	Illinois Public Utility Co.	1-Yr. Coll. Tr. Notes	1,800,000	5%	99	6.04
	The Brooklyn City Railroad Co.	16-Yr. 1st Mtge. Bonds	1,627,000	5%	96	5.38
	Western United Corp.	5-Yr. Coll. Notes Series "E"	1,500,000	5½%	100	5.50
	Lawrence (Mass.) Gas & Electric Co.	15-Yr. 1st Mtge. Bonds Series "B"	1,500,000	4½%	101⅞	4.35
	Androscoggin Water Power Co.	20-Yr. 1st Mtge. Bonds	1,500,000	6%	99½	6.04
	Lake Shore Power Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	845,000	6%	99	6.08
	Central Public Service Co.	15-Yr. Coll. Tr. Bonds Series "A"	700,000	6%	95	6.53
	Lexington Utilities Co.	21-1/4-Yr. 1st Mtge. & Ref. Bonds Series "C"	653,000	6%	99	6.08
	Commonwealth Light & Power Co.	1-Yr. Secured Notes	600,000	6%	100	6.00
	Carolina Mountain Power Co.	10-Yr. 1st Mtge. Bonds	550,000	6%	97	6.41
	Consolidated Water Co. of Utica	34-3/4-Yr. 1st Ref. Mtge. Bonds Series "B"	500,000	5½%	100⅔	5.45
	Central States Power & Light Corp.	5-Yr. Secured Bonds	500,000	6%	100	6.00
	Michigan Public Service Co.	1-Yr. Notes	500,000	6%	99⅞	6.39

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
August	International Telephone & Telegraph Corp.	20-Yr. Conv. Deb. Bonds	$25,000,000	5½%	99	5.58
	Tokyo Electric Light Co., Limited	3-Yr. Ext. Notes	24,000,000	6%	98⅞	6.41
	Monongahela West Penn Public Service Co.	27-1/2-Yr. 1st Lien & Ref. Mtge. Bonds Series "S"	13,200,000	5¼%	98	5.65
	Associated Gas & Electric Co.	Conv. Option Warrants	11,200,000	6¼%	95	6.84
	Southeastern Pwr. & Light Co.	100-Yr. Deb. Bonds Series "A"	10,000,000	6%	96½	6.22
	Mississippi Power Co.	30-Yr. 1st & Ref. Mtge. Bonds	4,000,000	5%	92½	5.51
	Laclede Gas Light Co.	10-Yr. Notes	3,000,000	5¾%	98½	5.70
	Kansas Oklahoma Gas Co.	3-Yr. 1st Mtge. Bonds	2,000,000	6%	100	6.00
	Consolidated Pwr. & Lt. Co.	1-Yr. Mtge. Lien Notes	1,900,000	6%	100	6.00
	Mutual Telephone Co.	20-Yr. 1st Mtge. Bonds	1,200,000	5%	100	5.00
	New Jersey Water Co.	25-Yr. 1st Mtge. Bonds Series "A"	1,000,000	5%	91½	5.64
	Tide Water Power Co.	19-3/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	791,000	5½%	98½	5.63
September	The Bell Telephone Co. of Pennsylvania	35-Yr. 1st & Ref. Mtge. Bonds Series "C"	50,000,000	5%	100	5.00
	American Power & Light Co.	90-1/2-Yr. Deb. Bonds	5,000,000	6%	96	6.25
	Iowa Railway & Light Corp.	20-Yr. 1st & Ref. Mtge. Bonds	4,000,000	5½%	99	5.58
	Electric Power Corp., Germany	25-Yr. 1st Mtge. Bonds	2,500,000	6½%	87	7.67
	Buffalo, Niagara & Eastern Power Corp.	5-Yr. Conv. Deb. Bonds	2,000,000	5%	100	5.00
	Pennsylvania Gas & Electric Co.	30-Yr. 1st Lien & Ref. Mtge. Bonds Series "A"	1,350,000	5½%	97	5.71
	Federated Utilities, Inc.	20-Yr. 1st Mtge. Coll. Bonds Series "A"	1,000,000	6%	100	6.00
	General Power & Light Co.	1-Yr. Mtge. Lien Notes	900,000	6%	100	6.00
	Northwestern Lt. & Power Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "B"	500,000	6%	98½	6.12
	Portland Electric Power Co.	22-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	500,000	6%	99	6.08
	United Electric Light Co.	20-Yr. 1st Mtge. Bonds Series "A"	500,000	6%	99	6.08

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering	
					Price	Yield
October	Central States Electric Corp.	20-Yr. Secured Deb. Bonds	$10,000,000	6%	98½	6.13
	Missouri Power & Light Co.	30-Yr. 1st Mtge. Bonds Series "A"	6,500,000	5¼%	98½	5.60
	Rhine-Main-Danube Corp.	25-Yr. Deb. Bonds Series "A"	6,000,000	7%	96	7.38
	Penn Central Light & Power Corp.	30-Yr. 1st & Ref. Mtge. Bonds	5,500,000	5¼%	97	5.68
	Alabama Power Co.	25-3/4-Yr. 1st Mtge. Lien & Ref. Bonds	5,000,000	5%	98½	5.30
	Bell Telephone Co. of Canada	29-1/2-Yr. 1st Mtge. Bonds Series "A"	5,000,000	5%	99	5.07
	The Cincinnati Street Railway Co.	3-Yr. 1st Mtge. Notes	4,500,000	6%	100	6.00
	Sauda Falls Co., Ltd.	30-Yr. Ext. 1st Mtge. Bonds Series "A"	4,000,000	5%	98	5.13
	German-Atlantic Cable Co.	19-1/2-Yr. 1st Mtge. Bonds	4,000,000	7%	94	7.59
	Great Western Power Co. of Calif.	5-Yr. Notes	4,000,000	5¼%	99	5.73
	Western New York Water Co.	25-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5¼%	96½	5.76
		10-Yr. Conv. Deb. Bonds	1,000,000	6%	98½	6.20
	Montreal Tramways Co.	29-1/2-Yr. Gen. & Ref. Mtge. Bonds Series "B"	2,500,000	5%	93½	5.43
	National Electric Power Co.	19-1/2-Yr. Secured Bonds	2,000,000	6%	97	6.27
	American Public Service Co.	17-1/4-Yr. 1st Lien Bonds Series "B"	2,000,000	5¼%	96	5.88
	Peoria Water Works Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,200,000	5%	90	5.77
	West Kentucky Electric Power Co.	30-Yr. 1st Mtge. Bonds Series "A"	1,000,000	5¼%	92½	6.04
	Commonwealth Telephone Co. (Pa.)	20-Yr. 1st Mtge. Bonds Series "A"	600,000	5½%	99	5.58
	Interstate Utilities Corp. (Del.)	3-Yr. Conv. Notes	500,000	6½%	99½	6.69
November	The United Light & Power Co.	50-Yr. Debenture Bonds	12,500,000	6%	92	6.54
	Rhine-Westphalia Electric Power Corp.	25-Yr. Mtge. Bonds	10,000,000	7%	94	7.54
	American Water Works & Electric Co., Inc.	50-Yr. Deb. Bonds Series "A"	8,000,000	6%	94½	6.37
	Westphalia United Electric Power Corp.	25-Yr. 1st Mtge. Ext. Bonds	7,500,000	6½%	87½	7.63
	Penn-Ohio Edison Co.	25-Yr. Deb. Bonds Series "A"	6,000,000	6%	96½	6.28
	Feather River Power Co. (Cal.)	3-37-Yr. Ser. 1st Mtge. Bonds	5,500,000	6%	100	6.00
	Hamburg Electric Co.	10-Yr. Ext. Deb. Bonds	4,000,000	7%	95½	7.65
	Southern Gas Co.	10-Yr. 1st Mtge. Bonds	3,000,000	6½%	98½	6.71
	Virginia Electric & Power Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "A"	3,000,000	5%	92½	5.51

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
No-	Midland Utilities Co.	3-Yr. Notes	($ 1,500,000	5%	99⅞	5.10
vember		2-Yr. Notes	1,000,000	5%	100	5.00
(Cont'd)		1-Yr. Notes	500,000	4⅛%	99⅞	4.75
	Interstate Public Service Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "C"	2,825,000	5⅛%	97¼	5.71
	Gulf Public Service Co.	20-Yr. 1st Mtge. Bonds Series "A"	1,500,000	6%	97½	6.22
		1-Yr. Notes	800,000	6%	100	6.00
	Madison (Wis.) Gas & Elec. Co.	25-Yr. Gen. & Ref. Mtge. Bonds	2,200,000	5%	98⅞	5.10
	The Southern Ohio Electric Co.	29-1/2-Yr. 1st Mtge. Bonds	2,000,000	6%	100	6.00
	Southern Cities Utilities Co.	15-Yr. Sec. Bonds Series "A"	1,500,000	6½%	98	6.71
	Southern Gas & Power Corp.	5-Yr. Conv. Notes	1,000,000	6%	100	6.00
	Lake Shore Gas Co.	25-Yr. 1st Mtge. Bonds	850,000	5½%	96	5.80
De-	Massachusetts Gas Companies	20-Yr. Bonds	18,000,000	5½%	98½	5.63
cember	Northern States Power Co., Minn.	25-Yr. 1st Lien & Gen. Mtge. Bonds Series "B"	8,500,000	5⅛%	100	5.50
		15-Yr. Notes	7,500,000	5½%	96	5.90
	Brooklyn Union Gas Co.	10-Yr. Conv. Deb. Bonds	11,800,000	5½%	100	5.50
	International Power Securities Corp.	30-Yr. Sec. Bonds Series "C"	10,000,000	6½%	93¾	7.00
	Illinois Power & Light Corp.	29-Yr. 1st & Ref. Mtge. Bonds Series "B"	6,000,000	5½%	99	5.57
	The Ohio Power Co.	26-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	5,662,000	5%	94½	5.39
	Adirondack Power & Light Corp.	30-Yr. 1st & Ref. Mtge. Bonds	5,000,000	5%	96	5.25
	Peninsular Telephone Co.	25-Yr. 1st Mtge. Bonds	3,500,000	5½%	100	5.50
	Minnesota Power & Light Co.	29-1/2-Yr. 1st & Ref. Mtge. Bonds	3,000,000	5%	96½	5.23
	St. Louis County Water Co.	20-Yr. 1st Mtge. Bonds Series "A"	2,800,000	5½%	98½	5.63
	Illinois Northern Utilities Co.	31-1/2-Yr. 1st & Ref. Mtge. Bonds	2,500,000	5%	92½	5.50
	The Potomac Edison Co.	23-1/2-Yr. 1st Mtge. & Ref. Bonds Series "D"	2,250,000	5½%	96	5.81
	Chicago Rapid Transit Co.	13-1/2-Yr. 1st & Ref. Mtge. Bonds	2,000,000	6½%	95	6.98
	Kentucky Utilities Co.	29-3/4-Yr. 1st Mtge. Lien Bonds Series "F"	2,000,000	5⅝%	98½	5.60
	Mountain States Power Co.	10-Yr. Conv. Notes	1,250,000	6%	98½	6.20
	Wisconsin Power & Light Co.	30-Yr. 1st Lien & Ref. Mtge. Bonds Series "D"	1,200,000	5½%	98½	5.60
	Tide Water Power Co.	19-1/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	1,000,000	5½%	98½	5.63

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
De-cember (Cont'd)	The Suburban Light & Power Co. (Ohio)	3-Yr. 1st Mtge. Secured Notes	$ 1,000,000	6%	99	6.37
	Electric Public Service Co.	1-Yr. Coll. Notes	1,000,000	5%	99	6.04
	Indianapolis Water Co.	35-Yr. 1st Lien & Ref. Mtge. Bonds	830,000	5%	96½	5.22
	The Bridgeport Hydraulic Co.	20-Yr. 1st Mtge. Bonds Series "B"	800,000	4½%	100½	4.46
	Houston Gas & Fuel Co.	6-3/4-Yr. Ref. & Impt. (now first) Mtge. Bonds	800,000	5%	98½	5.26
	Continental Gas, Lt. & Pwr. Co.	9-Yr. 1st Mtge. Bonds Series "A"	750,000	6½%	100	6.50
	Portland (Me.), Gas Light Co.	24-3/4-Yr. 1st Ref. Mtge. Bonds Series "A"	750,000	5%	98½	5.11
	Malone Light & Power Co.	30-Yr. 1st Mtge. Bonds Series "A"	737,500	5½%	98	5.64
	Montpelier & Barre Lt. & Pwr. Co.	18-3/4-Yr. 1st Ref. Mtge. Conv. Bonds	584,000	5%	95	5.43
	Midwestern Power Co.	1-Yr. Secured Notes Series "A"	520,000	6%	99½	6.52
	Sodus (N. Y.), Gas & El. Light Co.	13-1/2-Yr. 1st Mtge. Bonds Series "A"	500,000	6%	99½	6.05
1926 January	Florida Power & Light Co.	28-Yr. 1st Mtge. Bonds	30,000,000	5%	93½	5.46
	Lehigh Power Securities Corp.	100-Yr. Deb. Bonds Series "A"	25,000,000	6%	95	6.32
	Western United Gas & Electric Co.	30-Yr. 1st Mtge. Bonds Series "A"	22,500,000	5½%	99	5.57
	Commonwealth Edison Co.	30-1/4-Yr. 1st Mtge. Coll. Bonds Series "C"	15,000,000	4½%	93	4.85
	Pennsylvania Power & Light Co.	27-3/4-Yr. 1st & Ref. Mtge. Bonds Series "D"	10,000,000	5%	98½	5.10
	Cities Service Co.	40-Yr. Ref. Deb. Bonds	10,000,000	6%	93	6.47
	Buffalo General Electric Co.	30-Yr. Gen. & Ref. Mtge. Bonds Series "A"	10,000,000	5%	99	5.07
	Houston Gulf Gas Co.	5-Yr. 1st Mtge. Bonds	5,700,000	6½%	98	6.98
	Northern Ontario Light & Power Co., Ltd.	20-Yr. 1st Mtge. Bonds	5,250,000	6%	100	6.00
	Chicago, Aurora & Elgin Railroad Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	5,000,000	6%	96	6.33
	Wisconsin Public Service Corp.	32-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	3,938,000	5½%	99	5.57
	Texas-Louisiana Power Co.	20-Yr. 1st Mtge. Bonds Series "A"	3,250,000	6%	99	6.09

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
1926 - January (Cont'd)	Northern Ohio Traction & Light Co.	15-Yr. Deb. Bonds	2,500,000	6½%	97½	6.77
	Southern Counties Gas Co. of Calif.	19-3/4-Yr. Gen. & Ref. Mtge. Bonds	2,500,000	6%	100	6.00
	Columbus Electric & Power Co.	3-3/4-Yr. Notes	2,500,000	5%	98½	5.50
	Greenwich (Conn.) Water & Gas Co.	20-Yr. Coll. Tr. Bonds Series "A"	1,250,000	6%	99½	6.04
		2-Yr. Notes	750,000	6%	100	6.00
	Public Service Co. of Colorado	28-3/4-Yr. 1st Mtge. & Ref. Bonds Series "B"	1,500,000	5½%	96½	5.78
	Sioux City Service Co.	25-Yr. 1st Mtge. Bonds	1,350,000	6%	99	6.08
	Roanoke Gas Light Co.	25-Yr. 1st Mtge. Bonds	1,300,000	5½%	97½	5.71
	American Utilities Co.	20-Yr. 1st Lien & Ref. Bonds Series "A"	1,250,000	6%	97½	6.22
	Iowa Southern Utilities Co.	24-1/2-Yr. 1st & Ref. Mtge. Bonds	1,100,000	5½%	97	5.73
	Southwestern Light & Power Co.	11-1/4-Yr. 1st Mtge. & Coll. Lien Bonus Series "A"	1,000,000	6%	100	6.00
	Pennsylvania Gas & Electric Co.	15-Yr. Deb. Bonds Series "A"	1,000,000	6%	95½	6.47
	Jamaica Water Supply Co.	29-Yr. 1st Mtge. Bonds Series "A"	1,000,000	5½%	99½	5.54
	Electrical Securities Corp.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	96½	5.25
	Central States Power & Light Corp.	20-Yr. 1st Coll. Lien Bonds	1,000,000	6%	99	6.09
	Sachsen-Anhalt Electric Co. of Halle (Germany)	1/2-2-Yr. Ser. External Notes	1,000,000	6½%	100½-98½	6.25-7.25
	Wisconsin Valley Power Co.	25-Yr. 1st Mtge. Bonds	600,000	5½%	98½	5.61
	Illinois Southeastern Telephone Co.	20-Yr. 1st Mtge. Bonds	500,000	6%	100	6.00
	West Virginia Light, Heat & Power Co.	29-3/4-Yr. 1st & Ref. Mtge. Bonds	500,000	6%	98½	6.11
February	Italian Public Utility Credit Institute	20-Yr. Ext. Sec. Gold Bonds	15,000,000	7%	93	7.61
	Manitoba Power Company, Ltd.	25-Yr. 1st Mtge. Bonds Series "A"	10,000,000	5½%	96	5.80
	Public Service Co. of Nor. Ill.	40-1/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "C"	7,500,000	5%	98½	5.09
	Standard Gas & Electric Co.	25-Yr. Deb. Bonds	7,500,000	6%	97½	6.20
	The Spring Brook Water Supply Co.	39-1/4-Yr. 1st Ref. Mtge. Bonds	5,300,000	5%	99	5.06
	Alabama Power Co.	25-1/4-Yr. 1st Mtge. Lien & Ref. Bonds	5,000,000	5%	98	5.14

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
February (Cont'd)	International Power Securities Corp.	10-Yr. Sec. Gold Bonds Series "D"	$ 5,000,000	7%	100	7.00
	Silesia Electric Corp.	20-Yr. Mtge. Gold Bonds	4,000,000	6½%	87⅛	7.75
	Consolidated Hydro-Electric Works of Upper Wurttemberg	30-Yr. 1st Mtge. Gold Bonds	4,000,000	7%	93	7.60
	Western United Corp.	29-3/4-Yr. Coll. Tr. Bonds Series "A"	3,000,000	6½%	99½	6.54
	Berlin City Electric Co.	2- and 3-Yr. Gold Notes	3,000,000	6½%	99-98½	7.04-7.06
	Key System Transit Co., Oakland, Calif.	12-1/2-Yr. 1st Mtge. Bonds Series "C"	2,500,000	5½%	97½	5.78
	American Public Service Co.	16-3/4-Yr. 1st Lien Bonds Series "C"	2,500,000	5%	93	5.65
	Broad River Power Co.	28-1/2-Yr. 1st & Ref. Mtge. Bonds Series "A"	2,500,000	5%	92	5.56
	Des Moines Gas Co.	30-Yr. 1st Mtge. Bonds	2,200,000	5%	98½	5.10
	Arizona Edison Co.	19-3/4-Yr. 1st Mtge. Bonds Series "A"	2,000,000	6%	97½	6.22
	Southern California Gas Co.	26-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	2,000,000	5½%	100	5.50
	Philadelphia Rapid Transit Co.	1-10-Yr. Ser. Equip. Tr. Certificates Series "J"	1,700,000	5%	100-97⅛	4.75-5.35
	North Boston Lighting Properties	3-Yr. Notes	1,500,000	4½%	98⅜	5.00
	Seattle Lighting Co.	10-Yr. Deb. Bonds	1,500,000	6%	99	6.27
	Mobile Bay Bridge Co.	25-Yr. 1st Mtge. Bonds	1,420,000	7%	100	7.00
	United Light & Power Co. (of Md.)	33-1/4-Yr. 1st Lien & Consol. Mtge. Bonds	1,400,000	5½%	96½	5.74
	Electrical Securities Corp.	30-Yr. Coll. Tr. Bonds (20th Series)	1,000,000	5%	96½	5.23
	Union Edison Co.	1-Yr. 1st Lien Coll. Tr. Notes Series "A"	800,000	5%	99	6.05
	Upham Gas Co. of Ohio	5-Yr. 1st Mtge. Bonds	650,000	7%	100	7.00
	Michigan Water Power Co.	20-Yr. 1st Mtge. Bonds	600,000	6%	99½	6.04
	Central Public Service Co.	20-Yr. 1st Lien Coll. Tr. Bonds Series "A"	500,000	6%	99	6.09
	Railway & Light Securities Co.	10-3/4-Yr. Coll. Tr. Bonds, 7th Series	500,000	5%	95½	5.38

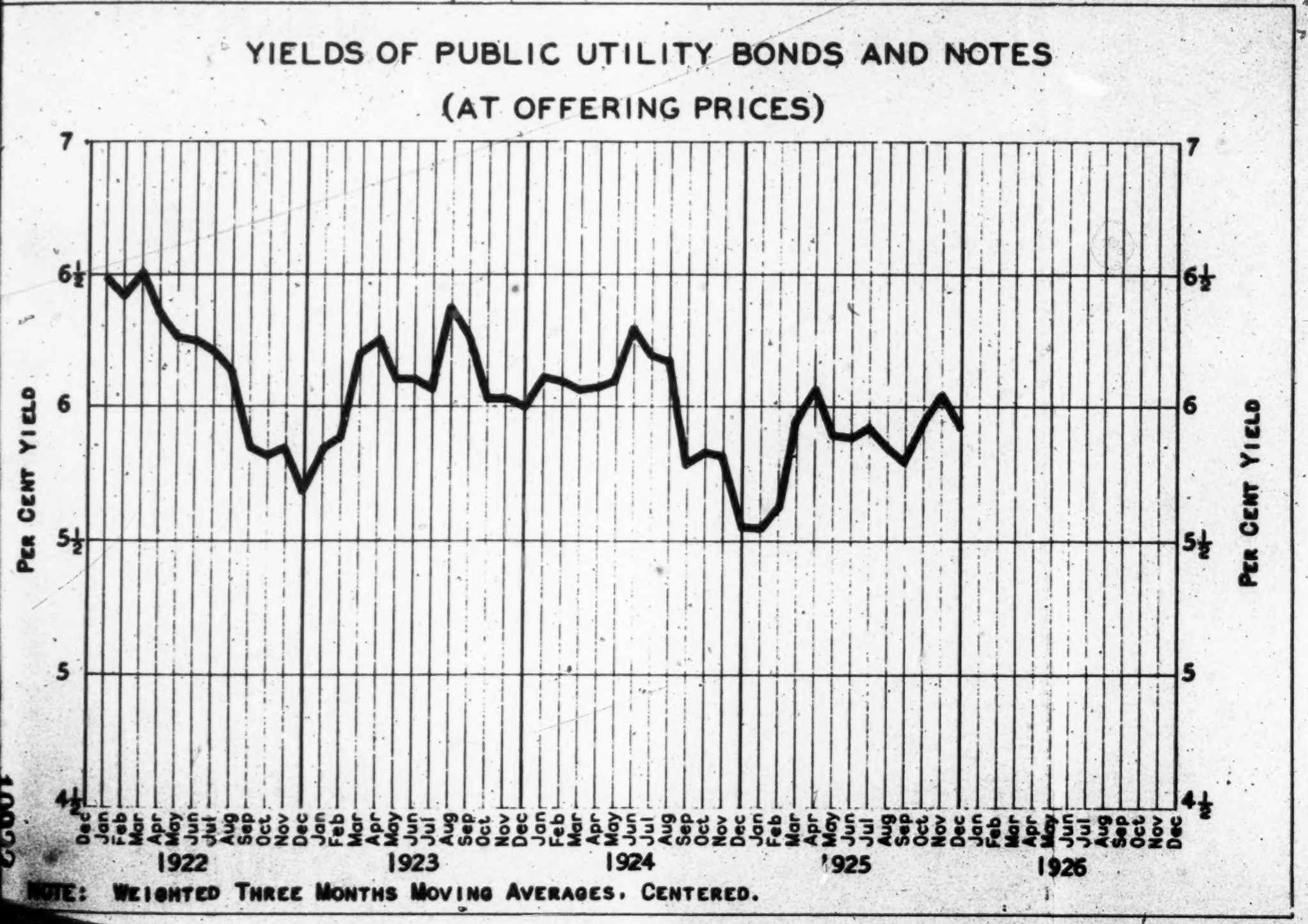
COMPANY WIDE CASE -- CRUNDEN EXHIBIT A-2

AVERAGE WEIGHTED YIELDS AT OFFERING PRICES OF BONDS AND NOTES OF PUBLIC UTILITIES OFFERED PUBLICLY IN THE UNITED STATES

(Issues of $500,000 and over)

		Monthly Weighted Yields %	Weighted Three Months Moving Average Centered, of Yields %
1922	Jan.	6.14	6.48
	Feb.	6.69	6.41
	Mar.	6.46	6.51
	Apr.	6.44	6.35
	May	6.26	6.26
	June	6.17	6.25
	July	6.36	6.22
	Aug.	5.75	6.13
	Sept.	5.96	5.84
	Oct.	5.77	5.82
	Nov.	5.74	5.85
	Dec.	6.42	5.68
1923	Jan.	5.52	5.84
	Feb.	6.24	5.87
	Mar.	6.10	6.20
	Apr.	6.29	6.25
	May	6.40	6.10
	June	5.79	6.10
	July	6.63	6.06
	Aug.	6.38	6.37
	Sept	6.18	6.27
		6.27	6.03
	Nov.	5.89	6.03
	Dec.	6.08	6.00
1924	Jan.	6.07	6.11
	Feb.	6.20	6.10
	Mar.	6.03	6.07
	Apr.	5.99	6.08
	May	6.33	6.10
	June	6.11	6.29
	July	6.50	6.19
	Aug.	5.90	6.17
	Sept	5.90	5.78
	Oct.	5.65	5.83
	Nov.	6.06	5.82
	Dec.	5.84	5.55
1925	Jan.	5.27	5.54
	Feb.	5.73	5.62
	Mar.	6.09	5.94
	Apr.	6.23	6.07
	May	5.92	5.89
	June	5.57	5.88
	July	6.16	5.93
	Aug.	6.02	5.84
	Sept.	5.29	5.79
	Oct.	5.96	5.95
	Nov.	6.56	6.05
	Dec.	5.74	5.93
1926	Jan.	5.76	

COMPANY WIDE CASE -- CRUNDEN EXHIBIT A-3


YIELDS OF PUBLIC UTILITY BONDS AND NOTES
(AT OFFERING PRICES)
PER CENT YIELD
7
6½
6
5½
5
4½
Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
1922
1923
1924
1925
1926
NOTE: WEIGHTED THREE MONTHS MOVING AVERAGES. CENTERED.

Attachment B

THE OHIO BELL TELEPHONE COMPANY

CHRONOLOGY OF ELIMINATION OF DUAL SERVICE IN OHIO

LOCATION	DATE OF UNIF.	AS OF DATE OF ACQUIRING THE COMPETING SYSTEM				AS OF FIRST OF MO. IN WHICH OFFICE WAS UNIFIED				AS OF END OF MO. IN WHICH OFFICE WAS UNIFIED		SYSTEM AS OF DEC. 31, 1928	
		BELL SYSTEM		OTHER SYSTEMS		BELL SYSTEM		OTHER SYSTEMS					
		NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS
	1/18/28	1	884	1	181	1	881	1	187	1	896	1	896
	2/28/28	1	81	1	188	1	81	1	187	1	148	1	147
	2/28/28	1	81	1	868	1	81	1	868	1	888	1	484
	2/28/28	1	118	1	868	1	117	1	889	1	888	1	907
	3/ 2/28	1	70	1	888	1	71	1	880	1	884	1	841
	3/ 6/28	1	181	1	880	1	187	1	818	1	880	1	887
	3/24/28	1	84	1	778	1	68	1	781	1	774	1	860
	3/31/28	1	188	1	647	1	184	1	660	1	706	1	888
	4/18/28	1	1.084	1	814	1	1.016	1	668	1	1.888	1	998
	5/28/28	1	4.474	1	768	1	4.848	1	688	1	4.880	1	8.788
	6/ 1/28	1	8.884	1	108	1	8.980	1	84	1	8.986	1	4.881
	6/ 1/28	1	1.080	1	80	1	1.088	1	40	1	1.088	1	1.884
	6/28/28	1	8.084	1	708	1	1.880	1	878	1	8.848	1	8.618
	6/ 1/28	1	81	1	811	1	88	1	604	1	684	1	1.101
	6/28/28	1	868	1	8.478	1	868	1	8.447	1	8.888	1	8.801
	10/28/28	1	1.410	1	884	1	1.460	1	800	1	1.898	1	8.884
	11/28/28	1	981	1	986	1	968	1	868	1	1.878	1	1.617
	11/28/28	1	88	1	91	1	77	1	76	1	180	1	884
	12/28/28	1	1.868	1	798	1	1.868	1	790	1	8.800	1	8.884
	12/28/28	1	847	1	147	1	868	1	188	1	888	1	488
	12/28/28	1	811	1	100	1	808	1	94	1	811	1	887
	12/28/28	1	8.884	1	868	1	8.788	1	100	1	8.778	1	4.188
	1/27/28	1	88	1	788	1	88	1	884	1	784	1	1.007
	2/28/28	1	887	1	680	1	888	1	808	1	908	1	1.888
	2/28/28	1	8.864	1	8.718	1	8.088	1	8.488	1	8.884	1	8.887
	2/28/28	1	8.480	1	1.418	1	4.148	1	882	1	4.878	1	4.868
	2/ 1/28	1	94	1	848	1	94	1	807	1	884	1	877
	2/ 1/28	1	889	1	804	1	908	1	186	1	941	1	1.884
	2/28/28	1	8.418	1	2.848	1	8.908	1	8.066	1	11.148	8	18.848
	2/28/28	1	407	1	472	1	408	1	484	1	888	1	888
	18/ 1/28	1	7.888	1	8.774	8	7.887	8	8.888	8	18.880	6	80.888
	18/ 1/28	8	80.084	1	6.614	8	86.788	1	.1	8	86.867	6	80.888
	18/28/28	1	8.780	1	1.088	1	4.888	1	882	1	4.778	1	8.848
	18/28/28	1	8.087	1	2.768	1	7.897	1	1.808	1	7.888	1	9.888
	8/27/28	1	888	1	1.818	1	868	1	1.078	1	1.888	1	8.884
	8/27/28	1	408	1	888	1	884	1	401	1	1.044	1	8.788
	4/28/28	1	80	1	848	1	80	1	848	1	888	1	481
	5/ 8/28	8	18.884	1	9.081	8	18.888	8	7.884	7	88.488	6	80.168
	8/28/28	1	184	1	814	1	181	1	880	1	488	1	884
	7/26/28	18	188.088	8	87.088	18	188.081	8	8.881	18	188.888	84	888.188
	7/28/28	6	88.048	6	88.188	6	88.817	6	80.018	9	48.888	8	88.888
	7/31/28	4	16.718	1	8.408	8	88.044	1	888	8	81.940	8	84.088
	11/ 6/28	1	681	1	1.011	1	608	1	968	1	1.488	1	1.487
	1/31/28	1	1.848	1	884	1	1.848	1	488	1	1.804	1	8.147
	8/ 1/28	1	886	1	888	1	888	1	668	1	687	1	676
	8/27/28	6	86.888	11	80.887	6	47.688	11	17.188	10	88.884	10	71.488
SUMMARY													
66 Localities	1/ 1/28 to 8/27/28	79	298,077	68	132,651	79	371,285	69	88,614	98	488,488	96	888,188

10941

[fol. 10923] COMPANY WIDE CASE—DORSEY EXHIBIT No. 1

The Ohio Bell Telephone Company
Development of Unit Costs
Account 241—Exchange Pole Lines

Classification	Height of pole 30 Foot	35 Foot
Material—Average Class "C":		
Cost of Eastern Cedar Pole, F.O.B. St. Paul, Minnesota	$6.68	$12.86
Adjustment to Reflect Various Kinds of Timber	.341	.656
Adjusted Cost	7.021	13.516
Average Weight of Poles in Inventory	497#	728#
Average Freight Rate per 100# to Columbus, Ohio, Giving Effect to Originating Shipping Points	$ .307	.307
Freight Cost	1.526	2.235
Total Cost F.O.B. Columbus, Exclusive of Supply Expense	8.547	15.751
Supply Expense, 6%	.513	.945
Total Cost of Pole F.O.B. Columbus	9.060	16.696
Average Cost of Miscellaneous Material F.O.B. Columbus, Including Supply Expense	1.549	1.549
Total Cost of Pole Material F.O.B. Columbus	10.609	18.245
Labor:		
Unloading and Handling	.362	.402
Hauling and Distributing	1.026	1.277
Framing, Roofing, and Shaving	.480	.600
Digging Pole Holes	1.925	2.406
Setting Poles	2.299	2.652
Labor for Miscellaneous Material	1.642	1.642
Total Direct Labor	7.734	8.979
Supervision, 17%	1.315	1.526
Total Labor	9.049	10.505
Total Cost of Pole in Place	19.658	28.750

[fol. 10924] COMPANY WIDE CASE—DORSEY EXHIBIT No. 2

The Ohio Bell Telephone Company
Development of Unit Costs
Account 251—Toll Pole Lines

Classification	Height of Pole 30 Foot	35 Foot
Material—Average Class "C":		
Cost of Eastern Cedar Pole, F.O.B. St. Paul, Minnesota	$6.68	$12.86
Adjustment to Reflect Various Kinds of Timber	.508	.977
Adjusted Cost	7.188	13.837
Average Weight of Poles in Inventory	530#	750#
Average Freight Rate per 100# to Columbus, Ohio, Giving Effect to Originating Shipping Points	$ .283	$ .283
Freight Cost	1.500	2.122
Total Cost F.O.B. Columbus, Exclusive of Supply Expense	8.688	15.959
Supply Expense, 6%	.521	.958
Total Cost of Pole F.O.B. Columbus	9.209	16.917
Average Cost of Miscellaneous Material F.O.B. Columbus, Including Supply Expense	.932	.932
Total Cost of Pole Material F.O.B. Columbus	10.141	17.849

Company Wide Case, Dorsey Exhibit No. 2—The Ohio Bell Telephone Company—Development of Unit Costs—Account 251—Toll Pole Lines—Continued

Classification	Height of Pole 30 Foot	35 Foot
Labor:		
Unloading and Handling	.362	.402
Hauling and Distributing	1.437	1.796
Framing, Roofing, and Shaving	.600	.600
Digging Pole Holes	1.604	1.925
Setting Poles	2.241	2.551
Labor for Miscellaneous Material	1.141	1.141
Total Direct Labor	7.385	8.415
Sundry Disbursements, 20%	1.477	1.683
Supervision, 17%	1.255	1.431
Total Labor	10.117	11.529
Total Cost of Pole in Place	20.258	29.378

[fol. 10925] COMPANY WIDE CASE—DORSEY EXHIBIT No. 3

The Ohio Bell Telephone Company

Development of Unit Costs

Account 243—Exchange Aerial Wire

Classification	Size of Wire .109 Bare Iron	.080 Bare Copper
Material:		
Cost of Wire per Mile F.O.B. Hawthorne, Illinois	$8.959	$17.391
Western Electric Service and Inspection Charge, 4.7%	.421	.817
Total Cost F.O.B. Hawthorne, Illinois	9.380	18.208
Weight per Mile	170#	102#
Freight Rate per 100#, Hawthorne, Illinois, to Columbus, Ohio	.29	.42
Freight Cost per Mile	.493	.428
Total Cost of Wire	9.873	18.636
Miscellaneous Material per Mile	1.956	2.193
Total Cost of Material F.O.B. Columbus, Exclusive of Supply Expense	11.829	20.829
Supply Expense, 6%	.710	1.250
Total Cost of Material F.O.B. Columbus	12.539	22.079
Labor—per Mile:		
Direct Labor	12.725	12.725
Supervision, 17%	2.163	2.163
Total Labor	14.888	14.888
Total Cost Per Mile in Place	27.427	36.967

[fol. 10926] COMPANY WIDE CASE—DORSEY EXHIBIT No. 4

The Ohio Bell Telephone Company—Development of Unit Costs

Account 253—Toll Aerial Wire

Classification	Size of Wire .109 Bare Iron	Size of Wire .080 Bare Copper
Material:		
Cost of Wire per Mile F.O.B. Hawthorne, Illinois	$8.959	$17.391
Western Electric Service and Inspection Charge, 4%	.421	.817
Total Cost F.O.B. Hawthorne, Illinois	9.380	18.208
Weight per Mile	170#	102#
Freight Rate per 100#, Hawthorne, Illinois, to Columbus, Ohio	$ .29	$ .42
Freight Cost per Mile	.493	.428
Total Cost of Wire	9.873	18.636
Miscellaneous Material per Mile	1.956	2.193
Total Cost of Material F.O.B. Columbus, Exclusive of Supply Expense	11.829	20.829
Supply Expense, 6%	.710	1.250
Total Cost of Material F.O.B. Columbus	12.539	22.079
Labor—per Mile:		
Direct Labor	10.180	10.180
Sundry Disbursements, 20%	2.036	2.036
Supervision, 17%	1.731	1.731
Total Labor	13.947	13.947
Total Cost Per Mile in Place	26.486	36.026

[fol. 10927] COMPANY WIDE CASE—DORSEY EXHIBIT No. 5

The Ohio Bell Telephone Company—Development of Unit Costs

Account 242—Exchange Aerial Cable

Classification	Size of cable 50 pair	100 pair	200 pair
Material—No. 22 B.&S. Gauge, Paper Insulated, Lead Covered, Single Wrapped:			
Cost of Cable per 1,000 Feet, F.O.B. Hawthorne, Illinois	$149.50	$255.10	$445.80
Weight of Cable per 1,000 Feet	1,050#	1,730#	2,860#
Weight of Reel, Doubled to Allow for Return	538#	892#	1,454#
Total Weight of Cable and Reel	1,588#	2,622#	4,314#
Freight Cost to Columbus, Ohio @ $.29 per 100#	$4.60	$7.60	$12.51
Allowance for Injury to Reel	2.50	3.00	3.50
Total Cost of Cable Per 1,000 Feet	156.60	265.70	461.81
Cost of Messenger and Rings per 1,000 Feet	17.54	17.54	29.44
Cost of Miscellaneous Material per 1,000 Feet	14.41	14.41	22.88
Total Cost of Material Exclusive of Supply Expense	188.55	297.65	514.13
Supply Expense, 6%	11.31	17.86	30.85
Total Cost of Material F.O.B. Columbus	199.86	315.51	544.98

Company Wide Case, Dorsey Exhibit No. 5—Development of Unit Costs—Account 242—Exchange Aerial Cable—Continued

Classification	Size of cable		
	50 pair	100 pair	200 pair
Labor—per 1,000 Feet:			
Hauling	1.629	2.171	3.80
Returning Reels to Storehouse	.375	.500	.75
Placing Cable and Messenger	74,910	74,910	98.69
Total Direct Labor	76.914	77.581	103.24
Supervision, 17%	13.07	13.19	17.55
Total Labor Exclusive of Splicing	89.98	90.77	120.79
Total Cost of Material and Labor Exclusive of Splices	289.84	406.28	665.77
Labor and Material for Splices, 10%	28.98	40.63	66.58
Total Cost of Labor and Material Per 1,000 Feet in Place	318.82	446.91	732.35
Cost Per Foot in Place	.3188	.4469	.7324

[fol. 10928] Company Wide Case—Dorsey Exhibit No. 6

The Ohio Bell Telephone Company

Development of Unit Costs

Account 243—Exchange Aerial Wire—Drops

Classification	Amount
Material:	
No. 17 Twisted Pair Copper-steel—125 feet	$1.6[illegible]
House Brackets	.04[illegible]
Insulator	.03[illegible]
Porcelain Knobs	.03[illegible]
Tie Wires	.00[illegible]
Nails, Screws, etc.	.00[illegible]
Total Material F.O.B. Hawthorne, Illinois	1.8[illegible]
Freight @ $.42 per 100# to Columbus, Ohio	.0[illegible]
Service and Inspection, 4.7%	.0[illegible]
Total Cost of Material F.O.B. Columbus, Exclusive of Supply Expense	2.01[illegible]
Supply Expense, 6%	.1[illegible]
Total Cost of Material F.O.B. Columbus	2.1[illegible]
Labor:	
Direct Labor	1.[illegible]
Supervision, 17%	.[illegible]
Total Labor	1.[illegible]
Total Cost Each	4.[illegible]

[fol. 10929] COMPANY WIDE CASE—DORSEY EXHIBIT No. 7

The Ohio Bell Telephone Company

Development of Unit Costs

Account 244—Exchange Underground Conduit—Main

Classification	Single tile		Multiple tile	
	4 duct	6 duct	4 duct	6 duct
Material—per Trench Foot:				
Tile—F.O.B. Brazil, Indiana	$.3302	$.5068	$.3302	$.5068
Weight of Tile per Trench Foot	33.32#	49.96#	26.67#	38.33#
Freight to Columbus, Ohio, @ 2.45 per Net Ton	$.0406	$.0612	$.0327	$.0470
Muslin	.0131	.0272	.0065	.0076
Dowels	.....	.....	.0074	.0008
Total Exclusive of Supply Expense	.3981	.5972	.3858	.5782
Supply Expense, 6%	.0239	.0358	.0231	.0344
Cement Mortar @ $14.25 per Cubic Yard	.0114	.0171	.0100	.0157
Total	.4334	.6501	.4189	.6283
Loss and Waste, 4%	.0173	.0260	.0168	.0249
Concrete @ $8.00 per Cubic Yard	.2232	.2952	.2160	.2736
Total Cost of Material F.O.B. Columbus	.6739	.9713	.6517	.9218
Labor—per Trench Foot:				
Excavation	.2898	.3841	.2774	.3509
Backfill	.0495	.0635	.0478	.0588
Hauling Surplus Dirt	.0639	.0904	.0598	.0804
Placing Concrete	.0530	.0701	.0513	.0650
Hauling and Laying Duct	.0901	.1352	.0871	.1296
Total Direct Labor	.5463	.7433	.5234	.6847
Supervision, 17%	.0929	.1264	.0890	.1164
Total Labor	.6392	.8697	.6124	.8011
Total Cost per Trench Foot in Place	1.3131	1.8410	1.2641	1.7229

[fol. 10930] COMPANY WIDE CASE—DORSEY EXHIBIT No. 8

The Ohio Bell Telephone Company

Development of Unit Costs

Account 245—Exchange Underground Cable—Main

Classification	Size of cable		
	50 pair	100 pair	200 pair
Material—No. 22 B. & S. Gauge, Paper Insulated, Lead Covered, Single Wrapped:			
Cost of Cable per 1,000 Feet, F.O.B. Hawthorne, Illinois	$149.50	$255.10	$445.80
Weight of Cable per 1,000 Feet	1,050#	1,780#	2,960#
Weight of Reel, Doubled to Allow for Return	538#	893#	1,454#
Total Weight of Cable and Reel	1,588#	2,622#	4,314#
Freight Cost to Columbus, Ohio @ $.29 per 100#	$4.60	$7.60	$12.51
Allowance for Injury to Reel	2.50	3.00	3.50

Company Wide Case, Dorsey Exhibit No. 8—Development of Unit Costs—Account 245—Exchange Underground Cable—Main—Continued

Classification	Size of cable		
	50 pair	100 pair	200 pair
Total Cost of Cable Per 1,000 Feet	156.60	265.70	461.81
Supply Expense, 6%	9.40	15.94	27.71
Total Cost of Material F.O.B. Columbus	166.00	281.64	489.52
Labor—per 1,000 Feet:			
Hauling	1.629	2.171	3.800
Returning Reels to Storehouse	.375	.500	.750
Rodding Duct and Pulling in Cable	81.330	81.330	93.290
Total Direct Labor	83.334	84.001	97.840
Supervision, 17%	14.167	14.280	16.633
Total Labor Exclusive of Splicing	97.501	98.281	114.473
Total Cost of Material and Labor Exclusive of Splices	263.50	379.92	603.99
Labor and Material for Splices, 10%	26.35	37.99	60.40
Total Cost of Labor and Material per 1,000 Feet in Place	289.85	417.91	665.39
Cost Per Foot in Place	.290	.418	.664

[fol. 10931] Company Wide Case, Eide Exhibit No. 1

The Ohio Bell Telephone Company,

Historical, Physical and Financial Data

[fol. 10932] Index

Description	Side Folio
Historical Sketch of The Ohio Bell Telephone Company and its Present State Wide Rate Case	10933
Attachment A—Historical Diagram.	
Attachment B—Chronology of Elimination of Dual Service in Ohio.	
Growth of Plant	10934
Summary of Station Gain	10935
Statistics	10936
Decrease in Average Time Required to Establish Telephone Connections from One City to Another	10937
Rate of Return on Book Cost of Property	10938
Book Cost of Fixed Capital and Construction Work in Progress as Found by The Public Utilities Commission of Ohio	10939
License Contract—Changes in Payment Rates	10940
Income Statement (Years 1925 to 1929 incl.)	10941
Detail of Telephone Operating Revenues (Years 1925 to 1929 incl.)	10942

Description	Side Folio
Detail of Telephone Operating Expenses (Years 1925 to 1929 incl.)	10943
Gross Additions to Fixed Capital and Construction Work in Progress (Years 1925 to 1929 incl.)	10944
Fixed Capital Withdrawn or Retired (Years 1925 to 1929 incl.)	10945
Balance Sheet (Years ending December 31, 1925 to 1929 incl.)	10946

[fol. 10933] Historical Sketch of the Ohio Bell Telephone Company and Its Present State Wide Rate Case

Bell System properties in Ohio (not including approximately three counties in southwestern Ohio, comprising The Cincinnati and Suburban Telephone Company) just previous to December 31, 1920 were under three separate corporations and managements, The Cleveland Telephone Company in Cuyahoga County, the Central Union Telephone Company generally in the other counties of the State, excepting in twelve counties in the eastern section which were under the direction of The Chesapeake and Potomac Telephone Company of West Virginia. Long Distance lines of the American Telephone and Telegraph Company largely interconnected the systems within the State.

Another telephone company, known as The Ohio State Telephone Company, operated a system in many of the principal cities, including exchanges at Akron, Alliance, Canton, Cleveland, Columbus, Dayton, Findlay, Youngstown, Zanesville and twenty-nine other cities and villages where Bell System exchanges were also operated. There were other companies in still other cities and villages operating exchanges where Bell System exchanges as well furnished service.

An early step in carrying out a plan of eliminating dual telephone systems in Ohio was taken on October 4, 1920, when the stockholders of The Cleveland Telephone Company approved an enlargement of its field of operations and changed the name of the company to "The Ohio Bell Telephone Company."

On December 23, 1920, The Public Utilities Commission of Ohio approved the purchase by The Ohio Bell Telephone Company of the Ohio property of the Central Union Telephone Company. That Commission authorized the issuance of the necessary securities, and the purchase was com-

pleted on December 31, 1920 for a total consideration of $28,151,851.24, of which $27,941,851.24 was paid in cash and the balance of $210,000 by the assumption of mortgage notes of the Central Union Company. For this purchase and for additions to the property immediately required, the Commission authorized The Ohio Bell Telephone Company to issue and sell $19,000,000 par value of common capital stock at par and $10,000,000 of 6% Demand Notes, both of which were purchased at par by the American Telephone and Telegraph Company.

As the result of an insistent demand on the part of the public for the elimination of dual telephone service in the State of Ohio, The Ohio State Telephone Company and The Ohio Bell Telephone Company effected on September 20, 1921 a consolidation under the name of "The Ohio Bell Telephone Company", after approval of the stockholders and the necessary public authorities.

[fol. 10934] The General Assembly of the State of Ohio, on March 31, 1921, memorialized Congress to enact new laws or amend existing laws in order to eliminate dual telephone service, as follows:

"Whereas, the public interest demands the elimination of dual telephone service and the unification of the dual telephone service and the unification of the service of competing telephone companies; and

Whereas, such unification of telephone service, in justice to the stockholders of the existing telephone companies can only be secured by a consolidation of said competing companies or the purchase by one company of the property of the other; and

Whereas, such consolidation or purchase is now authorized by the laws of the State of Ohio, but there seems to be a doubt whether such consolidation or purchase is permissible under Federal Law; therefore,

Be it resolved by the General Assembly of the State of Ohio, that the Congress of the United States be and it is hereby requested to enact such laws or amendment to existing laws, as will permit competing telephone companies doing either an intrastate or interstate telephone business to unify the service rendered by such company either by purchase and sale of the property of one company by the other, or by a consolidation or merger of such compan

when the same is authorized by the laws of the State in which such properties are situated, and

Be it Further Resolved, that copies of this joint resolution be transmitted by the Clerk of the Senate to the United States Senators and Members of Congress representing the State of Ohio."

This consolidation was approved by the Public Utilities Commission of Ohio on September 17, 1921 (Order No. 2367). That Commission's order declared the consolidation as being in the public interest, fixed the rates, and determined a value of the property. The order covering these points is quoted below:

"The Commission being satisfied that said consolidation and merger will promote the public convenience and will furnish the public with adequate service for a reasonable rate, rental, toll or charge therefor, the Commission for the purpose of this consolidation and for the existing service and not for the service after physical unification of the plants and lines hereby ascertains and determines the value of the property of said constituent companies upon which the rates, tolls, rentals and charges of the consolidated company are to be based, to be the sum of $81,316,427.90 and [fol. 10935] hereby fixes and determines the lawfully existing rates, charges, tolls and rentals of constituent companies to be the rates, charges, tolls and rentals to be charged by said consolidated company after such consolidation and merger and until modified or changed in the manner provided by law."

The Commission ordered the consolidated company to proceed "to unify its service immediately after the rates to be charged for such unified service shall have been fixed and determined in a manner provided by law".

On the 19th day of September, 1921, the Interstate Commerce Commission also approved the consolidation, certifying "that the consolidation of the properties of The Ohio Bell Telephone Company and The Ohio State Telephone Company, as described in said report, will be of advantage to the persons to whom service is to be rendered and in the public interest".

On September 28, 1921 (Order No. 2368 Amended) the Public Utilities Commission of Ohio authorized the neces-

sary financing for the purpose of carrying out the consolidation of The Ohio Bell Telephone Company and The Ohio State Telephone Company. This is briefly summarized as follows:

Common Stock ($100 par)	$25,000,000
Preferred Stock ($100 par) approximately	28,225,000
Outstanding Bonds and Notes "	18,000,000

The American Telephone and Telegraph Company was authorized to accept 249,989 shares of Common Stock of the consolidated company in exchange for the same number of shares of the Common Stock of The Ohio Bell Telephone Company now owned by it and to acquire 180,000 shares of Preferred Stock, or any part thereof, and hold or dispose of said shares.

Another step towards the elimination of dual service and bringing the Ohio properties under one control and management was taken on December 31, 1921, when The Ohio Bell Telephone Company purchased the Ohio property of the Chesapeake and Potomac Telephone Company of West Virginia, comprising thirty exchanges serving twenty-seven thousand telephones in twelve counties in the eastern part of the State. This purchase was approved by the Commission (Order No. 2413) on December 2, 1921 at a purchase price of $3,231,784.47. In this order the Commission authorized the issuance and sale of $5,000,000 of Common Stock to be devoted to—

(1) The payment of the consideration of $3,231,784.47 for the Chesapeake and Potomac property, and

[fol. 10936] (2) To reimburse the Company's treasury for the sum of $2,449,095.13

none of which was obtained by the issue of stocks, bonds, notes or other evidences of indebtedness actually expended therefrom for the construction, completion, extension and improvement of its facilities, etc.

The foregoing covers the major steps in the development of The Ohio Bell Telephone Company as it is today. Other property has been purchased or sold from time to time with the approval and consent of the Public Utilities Commission of Ohio in each instance. These are shown on the diagram attached. (Attachment A).

All of the financing of The Ohio Bell Telephone Company for improvements and betterments has been approved by the Public Utilities Commission. These may be summarized as follows:

7-19-22	6 Per cent Demand Notes	$4,000,000
9-17-23	6 " " "	4,000,000
10-18-23	6 " " "	2,675,000
7- 2-24	6 " " "	4,500,000
6-18-25	6 " " "	10,000,000
9-25-25	Common Capital Stock	15,000,000
3-27-26	" " "	5,000,000
7-10-26 12- 6-26	6 Per cent Demand Notes	11,000,000
10-18-27	6 " " "	13,000,000
12-29-27	Common Capital Stock	25,000,000
10-31-28 2- 4-29	" " "	25,000,000

When application has been made by The Ohio Bell Telephone Company to the Commission for authority to issue Demand Notes or Capital Stock, the Commission's engineers and accountants have checked the facts warranting these issues from the books of the Company which are kept in accordance with the requirements of The Public Utilities Commission of Ohio and The Interstate Commerce Commission.

An analysis of the above financing is shown elsewhere in a separate statement.

Following the Commission's order (No. 2367) approving the consolidation of The Ohio State Telephone Company and The Ohio Bell Telephone Company into a new The Ohio Bell Telephone Company, "that in the communities where dual service is now furnished by constituent companies the said consolidated company shall proceed to unify its service immediately after the rates to be charged for such unified service shall have been fixed and determined in the manner provided by law", the Company's engineers began a comprehensive study of the situation with a view to providing for the unification of service and the elimination of dual service at the earliest possible dates. This, perhaps, was the largest undertaking of its kind ever at-
[fol. 10937] tempted by any telephone company. Progress

of unification at dual service points is set forth in a chronology attached. (Attachment B).

The first unification took place at Dresden, Ohio in January 1922, and the last at Columbus, Ohio in February 1926. By years the following was accomplished.

1922—21 cities and villages.
1923—13 " " "
1924— 9 " " "
1925— 2 " " "
1926— 1 city.

In addition to the unification of service in forty-six exchanges, as indicated above, there has simultaneously been carried out a unification of the separate toll plants of The Ohio State Telephone Company and The Ohio Bell Telephone Company. Along with this the lines of The American Telephone and Telegraph Company and the lines of The Ohio Bell Telephone Company have been fitted properly into the national system so that either The Ohio Bell Telephone Company or The Cincinnati and Suburban Bell Telephone Company, or their connecting companies, handles all of the intrastate and the Long Lines of the American Telephone and Telegraph Company the interstate business.

As rapidly as the Company was prepared to unify the service in the dual service exchanges applications were filed with the Commission to fix the rates to be charged for the unified service: many of the municipalities intervened and contested the Company's proposed rates and much time was consumed in the hearing of the cases, notably the long contested (and still undertermined) Dayton rate case, No. 2367-S 17, the Canton rate case, No. 2367-S 18, and others. There was also undetermined at that time the Company's application for leave to make effective a schedule of service connection charges. (Service Connection Charge Case No. 1728.)

From time to time following the 1923 amendment of Section 614-20 of the Code (110 Ohio Laws, 366-20), the Telephone Company filed schedules of new rates for various exchanges, some of which were protested and subsequently became and still are effective under bond; it also filed a new schedule of toll rates which became effective under bond on April 21, 1924, following their protest and suspen-

sion for the statutory period. (Toll Rate Case A. U. R. P. 124.)

In the course of the hearings in the cases resulting from these protests more than eighty-five hundred pages of testimony had been taken and more than twelve thousand pages of exhibits offered in evidence prior to October, 1924; the hearings before the Commission had extended over a period of more than two years; many issues were common to all of the cases; with the toll rates and proposed service connection charges also at issue, the Company's entire rate structure and its property and service as a whole were [fol. 10938] indirectly involved and the situation had become such that on October 14, 1924, the Commission, of its own motion (Order No. 3307), inaugurated the present company-wide case.

The order, after reciting the large number of pending cases, the advisability from the standpoint of the public of fixing rates for the state as a whole, the advantage to be gained from a single decision of important issues common to all of the cases and the saving of time and money to be accomplished by a single consolidated case, required that all pending cases be consolidated into a single case; that the Company furnish the Commission with a complete inventory of its property, toll and exchange, on or before December 1, 1924, and that thereafter the consolidated case proceed to a hearing for the determination of the fair value of the Company's property and the just and reasonable rates for its service throughout the State of Ohio.

After the date of the Commission's order the Telephone Company made additional filings of exchange rates, some of which were protested and are now collected under bond as in the case of those previously mentioned. Another change subsequent to the Commission's order resulted from the Telephone Company's voluntary decreases in toll rates, effective October 1, 1926, the new rates having been substituted in the toll rate case for the rates originally involved there and constituting, therefore, a part of the rates under consideration in this consolidated case.

In point of time, some of the separate exchange cases, consolidated with the company-wide case, are almost eight years old, dating back to the year 1922; others of them are still older, notably the Lancaster and Ripley cases arising under the Robinson Law and dating back to January, 1921;

and the dates of the so-called Pence Law cases extend from June, 1924, to February, 1927, although most of them were commenced during the years 1924 and 1925.

From the standpoint of time and effort consumed, and taking into consideration only the present case and the fifteen of those consolidated with it in which testimony has been taken, the record consists of more than 12,500 pages of spoken testimony and a pile of more than seven and one-half feet of exhibits; and the hearings have consumed more than 174 days, fifty of which have been in the company-wide case proper.

Hearings on the State-wide case are still in progress. Early in 1927 the taking of evidence in the case was com- [fol. 10939] pleted and briefs submitted. It was reopened by the state, after objections made by counsel for The Ohio Bell Telephone Company were over-ruled by the Commission in its Order No. 3307, dated July 11, 1927.

Prepared February 15, 1930.

Attachments:
A—Historical Diagram
B—Unification Chronology

(Here follow 2 photos, side folios 10940 and 10941)

HISTORICAL DIAGRAM OF THE OHIO BELL TELEPHONE COMPANY

THE OHIO BELL TELEPHONE COMPANY

SALES SUBSEQUENT TO INCORPORATION SEPTEMBER 21, 1921

THE OLYMPIA TELEPHONE COMPANY
OLYMPIA EXCHANGE
FEBRUARY 26, 1932

THE NEW OTTAWA COUNTY TELEPHONE COMPANY
PORT CLINTON EXCHANGE
JULY 1, 1932

THE BUCKEYE LAKE HOME TELEPHONE COMPANY
BUCKEYE LAKE, ROLLERSPORT & PLEASANTVILLE EX.
JUNE 30, 1933

THE TRAIL RUN TELEPHONE COMPANY
NEWPORT AND NEW METAMORAS EX.
JUNE 30, 1933

THE HOOVER TELEPHONE COMPANY
HARRISONVILLE EXCHANGE
OCTOBER 31, 1933

THE TUSCARAWAS COUNTY TELEPHONE COMPANY
DOVER & NEW PHILADELPHIA EX.
APRIL 30, 1934

THE FAIRVIEW & BRIDGEPORT TEL. COMPANY
FAIRVIEW & BRIDGEPORT EX.
JUNE 30, 1934

THE PORTSMOUTH TELEPHONE COMPANY
PORTSMOUTH EXCHANGE
AUGUST 31, 1934

THE UNION TELEPHONE COMPANY
TRIMBLE EXCHANGE
OCT. 31, 1935

THE CINCINNATI AND SUBURBAN BELL TEL. CO.
TOLL LINES
AUGUST 1, 1939

MERGED SEPTEMBER 21, 1921

THE OHIO BELL TEL. CO. (OLD)
INCORPORATED OCTOBER 6, 1920

THE CENTRAL UNION TELEPHONE COMPANY
INCORPORATED JUNE 25, 1883

OHIO DIVISION PURCHASED DECEMBER 31, 1930 BY THE OHIO BELL TELEPHONE CO.

THE CLEVELAND TELEPHONE CO.
INCORPORATED JAN. 30, 1880

NAME CHANGED TO THE OHIO BELL TELEPHONE CO. OCTOBER 6, 1930.

THE OHIO STATE TEL. CO.
INCORPORATED JULY 23, 1914

FORMED BY THE CONSOLIDATION OF THE FOLLOWING COMPANIES ON THIS DATE

THE UNITED STATES TELEPHONE COMPANY
THE CUYAHOGA TELEPHONE COMPANY
THE COLUMBUS CITIZENS TELEPHONE COMPANY
THE TOLEDO HOME TELEPHONE COMPANY
THE HOME TELEPHONE COMPANY - DAYTON
THE WASHINGTON HOME TELEPHONE COMPANY
THE LONDON HOME TELEPHONE COMPANY
THE STARK COUNTY TELEPHONE COMPANY
THE YOUNGSTOWN TELEPHONE COMPANY
THE COLUMBIANA COUNTY TELEPHONE COMPANY
THE ZANESVILLE TELEPHONE & TELEGRAPH COMPANY
THE FINDLAY HOME TELEPHONE COMPANY
THE LANCASTER HOME TELEPHONE COMPANY
THE MASSILLON TELEPHONE COMPANY
THE CITIZENS TELEPHONE & MESSAGE COMPANY

MERGED THE FOLLOWING COMPANIES SINCE INCORPORATION, JULY 23, 1914

THE AKRON PEOPLES TELEPHONE COMPANY	1915
THE HOLLAND HOME TELEPHONE COMPANY	1917
THE NORTHWESTERN TOLL LINE COMPANY	1917
THE NORTHERN OHIO TELEPHONE COMPANY	1918
THE PORTAGE COUNTY TELEPHONE COMPANY	1918
THE CITIZENS TELEPHONE COMPANY SENECA	1918
THE NELSONVILLE & MURRAY TEL. COMPANY	1918
THE UNITY TOWNSHIP TELEPHONE COMPANY	1920
THE NORTH JACKSON TELEPHONE COMPANY	1921
THE S. CHARLESTON HOME TEL. COMPANY	1921

PURCHASES SUBSEQUENT TO INCORPORATION SEPTEMBER 21, 1921

THE MIDDLETOWN TELEPHONE COMPANY
NOVEMBER 30, 1921

THE C. AND P. OF W.VA. (OHIO PROPERTIES)
NOVEMBER 31, 1921

THE SANDUSKY HOME TELEPHONE COMPANY
JANUARY 31, 1922

THE SPRINGFIELD-XENIA TELEPHONE COMPANY
SEPTEMBER 30, 1922

THE CORNERSTON TELEPHONE COMPANY
NOVEMBER 30, 1922

THE GALLIA TELEPHONE COMPANY
DECEMBER 31, 1922

THE FRANKLIN COUNTY TELEPHONE COMPANY
DECEMBER 31, 1922

THE MONTGOMERY COUNTY TELEPHONE COMPANY
DECEMBER 31, 1923

THE UPPER SANDUSKY TELEPHONE COMPANY
APRIL 15, 1924

THE TUSCARAWAS COUNTY TELEPHONE COMPANY
URICHSVILLE, NEWCOMERSTOWN, TUSCARAWAS, URICHSVILLE, & PORT WASHINGTON EXCHANGES.
APRIL 30, 1924

CUMBERLAND TELEPHONE & TELEGRAPH COMPANY
ARCHBOLD EXCHANGE
JULY 15, 1925

THE HOYOR TELEPHONE COMPANY
FEB. 28, 1926

THE KIRTLAND TELEPHONE COMPANY
APRIL 30, 1926

THE PERRY COUNTY TELEPHONE COMPANY
APRIL 30, 1927

THE BARNES TELEPHONE COMPANY
AUGUST 31, 1927

THE CINCINNATI AND SUBURBAN BELL TEL. CO.
TRENTON EXCHANGE
JULY 31, 1929

FRIENDLY HOME TELEPHONE COMPANY
DEC. 31, 1929

THE TIFFIN CONSOLIDATED TELEPHONE CO.
MAR. 31, 1930

THE SALEM TOWNSHIP RURAL TELEPHONE CO.
JUNE 30, 1930

THE FAIRFIELD TOWNSHIP TELEPHONE CO.
JUNE 30, 1930

WINTERSVILLE TELEPHONE COMPANY
DEC. 31, 1930

CHESTER TELEPHONE COMPANY
DEC. 31, 1930

NOTE - VARIOUS TOLL PROPERTY IN OHIO WAS BOUGHT OR SOLD FROM TIME TO TIME IN WORKING OUT THE STATE SYSTEM OF LINES IN CONJUNCTION WITH THE NATIONAL SYSTEM OF THE AMERICAN TELEPHONE AND TELEGRAPH COMPANY.

10940

ATTACHMENT A

[fol. 10942] The Ohio Bell Telephone Company

Growth of Plant

1.	Book Cost of Fixed Capital and Construction Work in Progress as of September 20, 1921	$77,839,932.41
	Gross Additions:	
2.	Sept. 21, 1921 to Dec. 31, 1921	$5,424,354.18
3.	Year 1922	8,885,369.89
4.	" 1923	10,514,619.73
5.	" 1924	12,119,212.63
6.	" 1925	16,519,919.02
7.	" 1926	21,679,188.74
8.	" 1927	19,624,525.71
9.	" 1928	20,341,567.24
10.	" 1929	28,135,476.75
11.	Total	143,244,233.89
12.	Book Cost of Fixed Capital and Construction Work in Progress as of December 31, 1929	$159,476,902.53

This statement does not include Investment Securities, Cash and Deposits, Receivables, Materials and Supplies and Other Assets, except Fixed Capital and Construction Work in Progress.

[fol. 10943] The Ohio Bell Telephone Company

Summary of Station Gain

(Including Stations Purchased and Sold)

Period (a)	Net gain* (excluding purchases and sales) (b)	Net gain purchases and sales: Bell owned (c)	Net gain purchases and sales: Non-Bell owned (d)	Total net gain (e)	Total stations in service end of period (f)
1. Stations in Service as of September 20, 1921	.....	.....	.....	.....	443,091
2. Sept. 21 to Dec. 31, 1921	1,224	20,900	.....	22,124	475,215
3. Year 1922	3,435	2,723	6,992	13,140	488,355
4. Year 1923	7,505	463↑	.....	7,042	495,397
5. Year 1924	10,859	615↑	2,063	12,306	507,703
6. Year 1925	27,580	40↑	.....	27,790	535,493
7. Year 1926	26,573	.....	558	26,431	561,924
8. Year 1927	30,895	3,054	.....	30,949	601,873
9. Year 1928	41,424	4,116	.....	45,540	647,413
10. Year 1929	57,620	4,046	575	62,300	709,713

*During the first years listed above the net gain in stations was reduced due to elimination of dual service where service was consolidated in the same community.

[Read in copy.]

[fol. 10944]

The Ohio Bell Telephone Company

Statistics

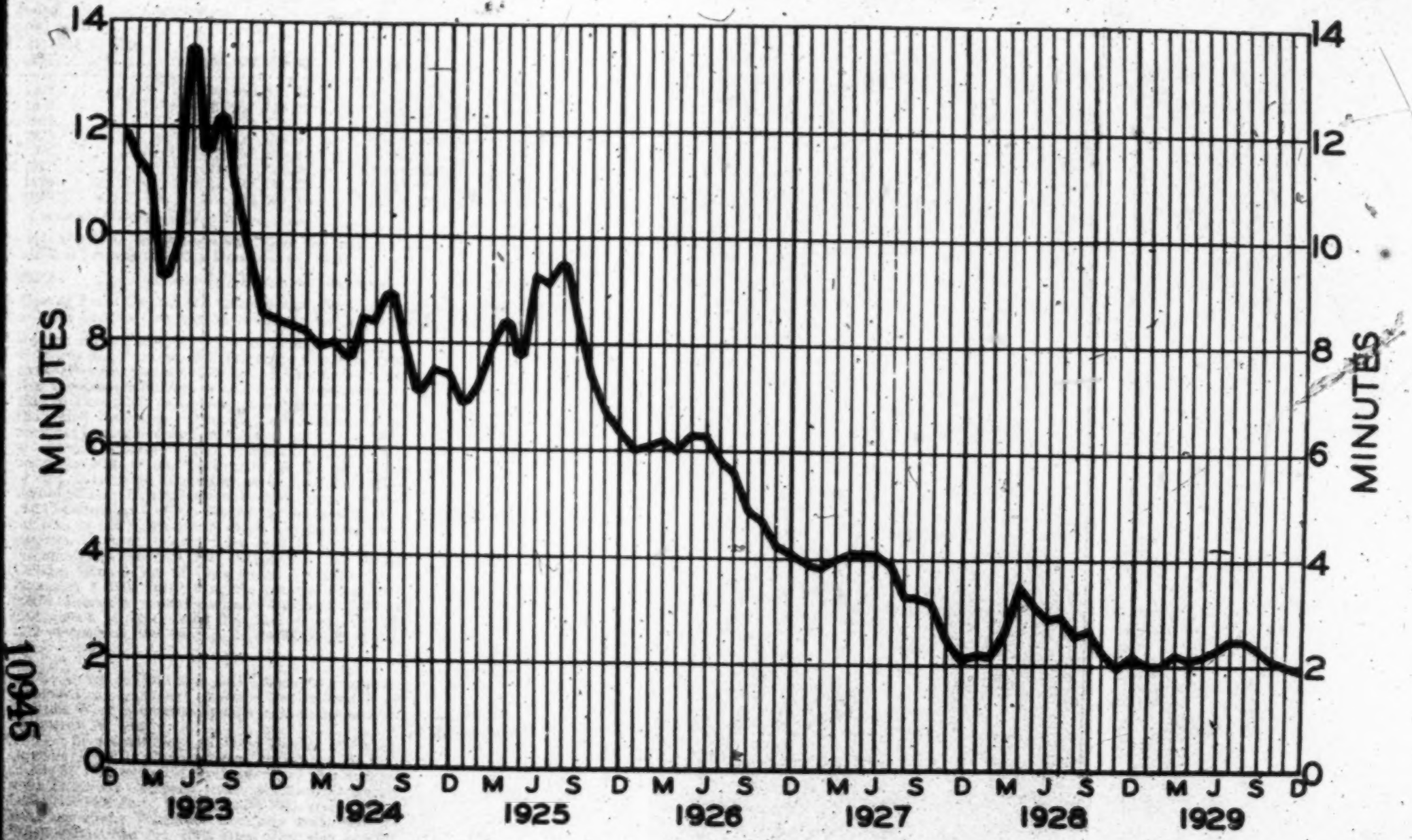
December 31, 1929

1. Number of Employees (Male 5,138, Female 10,120)	15,258
2. Amount of Payroll for 1929	$20,637,969
3. Number of Ohio Bell Central Offices	199
4. Number of Connecting Company Central Offices	780
5. Number of Ohio Bell Stations	709,713
6. Number of Connecting Company Stations	365,085

(Here follows 1 drawing, folio 10945)

6494A

DECREASE IN THE AVERAGE TIME REQUIRED TO ESTABLISH TELEPHONE CONNECTIONS FROM ONE CITY TO ANOTHER



10945

[fol. 10946]

The Ohio Bell Telephone Company
Rate of Return on Book Cost of Property

Period (a)	Average book cost of fixed capital, construction work in progress, investments, cash and deposits, and materials and supplies on hand (b)	Net income available for interest, dividends and surplus (c)	Rate of return (C + B) (d)
Sept. 21 1921 to Dec. 31, 1921	$80,900,229.40	$1,342,256.45	.....
Year, 1922	87,160,015.83	3,714,010.99	4.261
Year, 1923	92,257,743.10	3,822,329.54	4.143
Year, 1924	96,119,810.31	4,529,240.27	4.712
Year, 1925	104,129,147.55	6,409,277.58	6.155
Year, 1926	115,767,020.61	7,284,645.65	6.293
Year, 1927	127,254,778.91	7,878,036.55	6.191
Year, 1928	137,625,191.83	8,732,794.70	6.345
Year, 1929	152,862,667.14	9,047,345.29	5.919
Average (1922 to 1929 inclusive)			5.631

The rate of return for 1929 was 5.912% of the book cost as of June 30, 1929 and 5.540% of the book cost as of December 31, 1929.

[fol. 10947] The Ohio Bell Telephone Company

Book Cost of Fixed Capital and Construction Work in Progress as Found by The Public Utilities Commission of Ohio in Its Orders Designated Herein

1. Valuation of the Property of The Ohio State Telephone Company and The Ohio Bell Telephone Company (the constituent companies authorized by The Public Utilities Commission of Ohio in its order of September 17, 1921 in Case 2367 to become consolidated into The Ohio Bell Telephone Company, consolidated company) as ascertained and determined for the purposes of said consolidation by the Commission in such order, being the sum of the book costs of the properties of the consolidated companies as of June 30, 1921—$81,316,427.90. This valuation includes Fixed Capital and Construction Work in Progress in the amount of		$77,103,226.14
2. Book cost of net additions to Fixed Capital and Construction Work in Progress from June 30, 1921 to and including September 20, 1921 included in The Public Utilities Commission of Ohio Order No. 2413 dated December 2, 1921 authorizing the issuance of $5,000,000.00 of common capital stock and The Public Utilities Commission of Ohio Order No. 2577 dated July 10, 1922 authorizing the issuance of $4,000,000.00 of demand notes		736,696.27
3. Total book cost to The Ohio Bell Telephone Company (consolidated) company) of Fixed Capital and Construction Work in Progress as entered on its books as of September 20, 1921		$77,839,922.41
4. Book cost of net additions to Fixed Capital and Construction Work in Progress from September 21, 1921 to July 31, 1922, including purchases of (a) The Middletown Telephone Company authorized by Commission Order No. 2406 dated November 29, 1921, and (b) The Sandusky Home Telephone Company authorized by Commission Order No. 1836 dated December 2, 1921, was included in Commission Order No. 2573 dated September 17, 1923 authorizing the issuance of $4,000,000.00 of demand notes		3,079,992.51

5. Book cost of Fixed Capital and Construction Work in Progress taken over in the purchase of Ohio properties of The Chesapeake and Potomac Telephone Company Commission Order No. 2405 dated December 2, 1921 and included in Commission Order No. 2413 dated December 2, 1921 authorising the issuance of $5,000,000.00 of common capital stock	3,635,236.8
6. Book cost of net additions to Fixed Capital and Construction Work in Progress from August 1, 1922 to December 31, 1922, including purchases of (a) The Springfield Xenia Telephone Company Commission Order No. 2077 dated March 2, 1922, (b) The [fol. 10948] Coshocton Telephone Company Commission Order No. 2653 dated November 16, 1922 and amended Order No. 2653 dated November 21, 1922, (c) The Gallia Telephone Company Commission Order No. 2710 dated December 29, 1922 and amended Order No. 2710 dated January 8, 1923, and (d) The Franklin County Telephone Company Commission Order No. 2723 dated December 29, 1922, was included in Commission Order No. 3121 dated July 2, 1924 authorising the issuance of $4,500,000.00 of demand notes	$3,272,991.5
7. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1923 to December 31, 1924, including purchases of (a) The Montgomery County Telephone Company Commission Order No. 2971 dated December 21, 1923, (b) the Upper Sandusky Home Telephone Company Commission Order No. 2949 dated January 25, 1924, and (c) The Tuscarawas County Telephone Company Commission Order No. 2951 dated March 4, 1924, was included in Commission Order No. 3502 dated June 18, 1925 authorising the issuance of $10,000,000.00 of demand notes	9,366,757.1
8. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1925 to December 31, 1925 was included in Commission Order No. 4122 dated July 10, 1926 and Supplemental Order No. 4122 dated December 6, 1926 authorising the issuance of $11,000,000.00 of demand notes	10,509,094.9
9. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1926 to December 31, 1926, including purchases of (a) The Mentor Telephone Company Commission Order No. 3990 dated February 27, 1926, and (b) The Kirtland Telephone Company Commission Order No. 4103 dated March 5, 1926, was included in Commission Order No. 4812 dated October 18, 1927 authorising the issuance of $13,000,000.00 of demand notes	13,034,611.6
10. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1927 to June 30, 1928, including purchases of (a) The Perry County Telephone Company Commission Order No. 4822 dated May 16, 1927 and (b) The Burton Telephone Company Commission Order No. 4761 dated August 17, 1927, was included in Commission Preliminary Order No. 5242 dated October 31, 1928 and Supplemental Order No. 5242 dated February 4, 1929 authorising the issuance of $25,000,000.00 of common capital stock	14,288,186.6
11. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1928	$135,126,803.6
12. Plus Investments, Cash and Deposits, and Materials and Supplies on hand as of June 30, 1928	2,694,182.2

13. Total book cost of Fixed Capital, Construction Work in Progress, Investments, Cash and Deposits and Materials and Supplies on hand as of June 30, 1926	$137,830,696.28
[fol. 10949] 14. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1926, as found by The Public Utilities Commission of Ohio in its orders designated herein (Item 11)	$135,126,903.65
15. Book cost of net additions to Fixed Capital and Construction Work in Progress from July 1, 1926, to June 30, 1929, including purchases of (a) certain toll plant of The Cincinnati and Suburban Bell Telephone Company Commission Order No. 4961 dated December 22, 1927, (b) The Fremont Home Telephone Company Commission Order No. 5417 dated December 27, 1928, (c) The Tiffin Consolidated Telephone Company Commission Order No. 5516 dated March 20, 1929, (d) The Salem Township Rural Telephone Company Commission Order No. 5580 dated June 17, 1929, and (e) The Fairfield Township Telephone Company Commission Order No. 5581 dated June 17, 1929, not yet submitted to The Public Utilities Commission of Ohio for authority for the issuance of stocks, bonds, notes, or other evidences of indebtedness for the reimbursement of moneys actually expended from the treasury	13,320,981.95
16. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1929	$148,447,785.60
17. Plus Investments, Cash and Deposits, and Materials and Supplies on hand as of June 30, 1929	4,574,347.52
18. Total book cost of Fixed Capital, Construction Work in Progress, Investments, Cash and Deposits, and Materials and Supplies on hand as of June 30, 1929	$153,022,133.12
19. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1929 (Item 16)	$148,447,785.60
20. Book cost of net additions to Fixed Capital and Construction Work in Progress from July 1, 1929, to December 31, 1929, including purchases of (a) The Wintersville Telephone Company Commission Order No. 5665 dated September 4, 1929, and (b) The Chester Telephone Company Commission Order No. 5790 dated October 28, 1929, not yet submitted to The Public Utilities Commission of Ohio for authority for the issuance of stocks, bonds, notes, or other evidences of indebtedness for the reimbursement of moneys actually expended from the treasury	11,029,116.93
21. Total book cost of Fixed Capital and Construction Work in Progress as of December 31, 1929	$159,476,902.53
[fol. 10960] 22. Plus Investments, Cash and Deposits, and Materials and Supplies on hand as of December 31, 1929	3,845,066.65
23. Total book cost of Fixed Capital, Construction Work in Progress, Investments, Cash and Deposits, and Materials and Supplies on hand as of December 31, 1929	$163,321,969.18

[fol. 10961] The Ohio Bell Telephone Company

License Contract

Changes in Payment Rates

1. Reduction in the payment from 4½% of the gross earnings to 4%, effective January 1, 1926, for the period of one year, and thereafter until discontinued upon not less than four months' notice in writing.

2. Reduction in the payment from 4% of the gross earnings to 2% effective January 1, 1928, account of The Ohio Bell Telephone Company relieving the American Telephone and Telegraph Company from its obligations pertaining to the furnishing, delivery, replacement and repair of telephones (receivers, transmitters and induction coils), the American Telephone and Telegraph Company retaining the right it reserved to withdraw the reduction of ½% referred to in Item 1.

3. Reduction in the payment from 2% of the gross earnings to 1½%, effective January 1, 1929, the American Telephone and Telegraph Company reserving the right to withdraw upon four months' notice in writing this reduction as well as the reduction of ½% referred to in Item 1.

[fol. 10952] The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1925

(Copied from Cooper Exhibit No. A-2)

Revenues:	
1. Telephone Operating Revenues	$29,967,001
2. Net Non-Operating Revenues	120,234
3. Total Revenues	$30,087,235
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$ 9,799,946
5. Traffic Expenses	7,516,642
6. Commercial Expenses	2,299,331
7. General and Miscellaneous Expenses	976,124
8. Uncollectible Operating Revenues	88,155
9. Taxes Assignable to Operations	2,590,970
10. Rent Deductions	570,563
11. Amortization of Landed Capital	59,293
12. Total Telephone Operating Expenses and Deductions	$23,901,034
13. Net Income (Line 3—Line 12)	$ 6,186,201

[fol. 10953] Income Statement for Year Ending December 31, 1926

(Copied from Spring Exhibit No. 1)

Revenues:	
1. Telephone Operating Revenues	$32,927,525
2. Net Non-Operating Revenues	132,783
3. Total Revenues	$33,060,308
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$10,786,174
5. Traffic Expenses	8,074,616
6. Commercial Expenses	2,495,283
7. General and Miscellaneous Expenses	975,672
8. Uncollectible Operating Revenues	163,419
9. Taxes Assignable to Operations	2,965,697
10. Rent Deductions	593,009
11. Amortization of Landed Capital	60,577
12. Total Telephone Operating Expenses and Deductions	$26,133,2[illegible]
13. Net Income (Line 3—Line 12)	$ 6,926,[illegible]

[fol. 10954] Income Statement for Year Ending December 31, 1927

(Copy of Spring Exhibit No. 2)

Revenues:	
1. Telephone Operating Revenues	$35,395,374
2. Net Non-Operating Revenues	290,329
3. Total Revenues	$35,685,703
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$11,597,424
5. Traffic Expenses	8,509,592
6. Commercial Expenses	2,752,760
7. General and Miscellaneous Expenses	1,178,886
8. Uncollectible Operating Revenues	158,708
9. Taxes Assignable to Operations	3,348,025
10. Rent Deductions	512,460
11. Amortization of Landed Capital	60,346
12. Total Telephone Operating Expenses and Deductions	$28,118,201
13. Net Income (Line 3—Line 12)	$ 7,567,502

[fol. 10955] Income Statement for Year Ending December 31, 1928

(Copy of Spring Exhibit No. 3)

Revenues:	
1. Telephone Operating Revenues	$38,938,849
2. Net Non-Operating Revenues	370,838
3. Total Revenues	$39,309,687
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$12,830,830
5. Traffic Expenses	8,496,841
6. Commercial Expenses	3,022,674
7. General and Miscellaneous Expenses	1,835,084
8. Uncollectible Operating Revenues	212,916
9. Taxes Assignable to Operations	3,710,996
10. Rent Deductions	547,024
11. Amortization of Landed Capital	62,721
12. Total Telephone Operating Expenses and Deductions	$30,718,085
13. Net Income (Line 3—Line 12)	$ 8,591,602

[fol. 10956] Income Statement for Year Ending December 31, 1929

Revenues:	
1. Telephone Operating Revenues	$43,757,000.43
2. Net Non-Operating Revenues	45,127.31
3. Total Revenues	$43,802,127.74
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$15,436,425.03
5. Traffic Expenses	9,206,618.35
6. Commercial Expenses	3,427,074.26
7. General and Miscellaneous Expenses	2,097,100.82
8. Uncollectible Operating Revenues	312,751.00
9. Taxes Assignable to Operations	3,724,539.78
10. Rent Deductions	723,896.53
11. Amortization of Landed Capital	69,233.83
12. Total Telephone Operating Expenses and Deductions	$35,100,038.50
13. Net Income (Line 3—Line 12)	$8,702,089.24

[fol. 10957] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1, for Year Ending December 31, 1925

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$23,759,453.81
501	Public Pay Station Revenues	650,884.70
503	Service Stations	17,294.17
504	Private Exchange Lines	31,021.13
505	Minor Rents of Exchange Plant	95,646.84
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	$24,554,299.53
	Toll Service Revenues:	
510	Message Tolls	5,736,877.45
512	Leased Toll Lines	145,059.80
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	46,900.63
515	Minor Rents of Toll Plant	37,217.88
516	Other Toll Revenues	.....
	Total Toll Service Revenues	5,966,055.56
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	49,417.18
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	633,013.12
524	Rents from Other Operating Property	.....
525	Other Miscellaneous Revenues	38,168.09
526	Licensee Revenue-Cr.	.....
	Total Miscellaneous Operating Revenues	720,598.39
	Telephone Operating Revenues	31,241,053.48
527	Less Licensee Revenue-Dr.	1,274,052.29
	Total Telephone Operating Revenues	$29,967,001.19

[fol. 10958] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1, for Year Ending December 31, 1926

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$25,781,123.89
501	Public Pay Station Revenues	703,045.01
503	Service Stations	18,528.83
504	Private Exchange Lines	32,396.84
505	Minor Rents of Exchange Plant	93,018.23
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	26,628,406.79
	Toll Service Revenues:	
510	Message Tolls	6,567,923.65
512	Leased Toll Lines	165,309.98
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	43,462.76
515	Minor Rents of Toll Plant	39,648.76
516	Other Toll Revenues	.....
	Total Toll Service Revenues	6,816,344.95

	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	80,469.01
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	643,450.18
524	Rents from Other Operating Property	.....
525	Other Miscellaneous Revenues	45,736.34
526	Licensee Revenue-Cr	237.70
	Total Miscellaneous Operating Revenues	744,893.23
	Telephone Operating Revenues	34,205,466.94
527	Less Licensee Revenue-Dr	1,277,943.99
	Total Telephone Operating Revenues	$32,927,524.95

[fol. 10959] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1, for Year Ending December 31, 1927

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$27,670,295.37
501	Public Pay Station Revenues	793,119.36
503	Service Stations	17,906.03
504	Private Exchange Lines	41,501.42
505	Minor Rents of Exchange Plant	94,935.97
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	28,617,757.15
	Toll Service Revenues:	
510	Message Tolls	7,007,538.87
512	Leased Toll Lines	181,691.71
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	63,858.18
515	Minor Rents of Toll Plant	54,353.25
516	Other Toll Revenues	.....
	Total Toll Service Revenues	7,307,442.01
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	47,960.88
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	767,411.35
524	Rents from Other Operating Property	.....
525	Other Miscellaneous Revenues	56,132.23
526	Licensee Revenue—Cr	824.42
	Total Miscellaneous Operating Revenues	872,318.88
	Telephone Operating Revenues	36,797,518.04
527	Less Licensee Revenue—Dr	1,402,144.09
	Total Telephone Operating Revenues	$35,395,373.95

[fol. 10960] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1926

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$29,415,598.40
501	Public Pay Station Revenues	855,941.67
503	Service Stations	15,856.21
504	Private Exchange Lines	43,653.97
505	Minor Rents of Exchange Plant	97,311.23
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	30,427,906.48

	Toll Service Revenues:	
510	Message Tolls	7,972,193.46
512	Leased Toll Lines	198,249.89
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	78,958.73
515	Minor Rents of Toll Plant	67,244.21
516	Other Toll Revenues	.....
	Total Toll Service Revenues	8,316,645.99
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	48,544.02
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	811,002.78
524	Rents from Other Operating Property	1,233.90
525	Other Miscellaneous Revenues	63,721.96
526	Licensee Revenue—Cr.	2,318.64
	Total Miscellaneous Operating Revenues	926,821.30
	Telephone Operating Revenues	39,691,373.77
527	Less Licensee Revenue—Dr.	752,524.33
	Total Telephone Operating Revenues	$38,938,849.44

[fol. 10961] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1929

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$32,255,621.86
501	Public Pay Station Revenues	982,882.66
503	Service Stations	15,875.20
504	Private Exchange Lines	133,577.70
505	Minor Rents of Exchange Plant	43,724.37
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	33,431,681.79
	Toll Service Revenues:	
510	Message Tolls	9,072,897.29
512	Leased Toll Line	221,420.37
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	91,302.60
515	Minor Rents of Toll Plant	60,481.30
516	Other Toll Revenues	.....
	Total Toll Service Revenues	9,446,101.86
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	47,939.04
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	833,958.34
524	Rents from Other Operating Property	514,136.41
525	Other Miscellaneous Revenues	106,276.23
526	Licensee Revenue—Cr.	3,091.[illegible]
	Total Miscellaneous Operating Revenues	1,505,401.[illegible]
	Telephone Operating Revenues	44,383,184.[illegible]
527	Less Licensee Revenue—Dr.	626,184.[illegible]
	Total Telephone Operating Revenues	$43,757,000.[illegible]

[fol. 10962] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1935

601	Supervision of Maintenance	$ 886,220.94
602	Repairs of Aerial Plant	1,482,710.13
603	Repairs of U. G. Plant	295,319.54
604	Repairs of C. O. Equipment	280,666.36
605	Repairs of Station Equipment	670,806.75
606	Repairs of Buildings and Grounds	101,550.24
610	Other Maintenance Expenses	18,906.03
	Total Current Repairs	3,935,303.23
607	Station Removals and Changes	809,053.91
	Total Current Maintenance	4,744,357.29
608	Depreciation of Plant and Equipment	5,055,589.09
609	Extraordinary Depreciation	.....
	Total Maintenance	9,799,946.38
621	Traffic Superintendence	563,204.10
622	Service Inspection	97,042.08
623	Operating Clerical Wages	162,191.96
624	Operators' Wages	5,618,401.67
626	Rest & Lunch Rooms	28,527.01
627	Operator's Schooling	337,179.13
629	C. O. Stationary and Printing	42,473.85
630	Messenger Service	538.84
632	Pay Station Expenses	49,967.64
633	Other Traffic Expenses	121,725.27
	Total	7,021,671.55
628	Transmission Power	156,080.35
631	Miscellaneous C. O. Expenses	336,890.56
635	Leased Line Operating Expenses	.....
	Total Traffic	7,516,642.46
640	Commercial Administration	662,625.12
642	Advertising	112,983.64
643	Canvassing	63,102.69
644	Sub-licensee Relations	20,035.23
647	Revenue Collecting	448,466.55
649	Directory Expenses	366,549.29
650	Other Commercial Expenses	492.98
	Total	1,673,655.50
646	Revenue Accounting	451,507.12
648	Pay Station Commissions	174,168.51
	Total Commercial	2,299,331.13
660	General Office Salaries	315,371.25
663	General Office Supplies and Expenses	59,737.50
667	General Law Expenses	109,806.04
668	Insurance	24,733.44
669	Accidents and Damages	29,625.38
670	Law Expenses Connected With Damages	1,935.49
672	Relief Department and Pensions	277,230.20
673	Telephone Franchise Requirements	51,711.21
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	243,901.22
676	Less Telephone Franchise Requirements—Cr.	51,701.21
680	Less Charged Construction—Cr.	85,816.33
	Total General and Miscellaneous	976,133.78

[fol. 10963] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1926

601	Supervision of Maintenance	$ 620,796.78
602	Repairs of Aerial Plant	1,554,146.26
603	Repairs of U. G. Plant	267,041.87
604	Repairs of C. O. Equipment	1,079,203.53
605	Repairs of Station Equipment	743,640.06
606	Repairs of Buildings and Grounds	94,072.14
610	Other Maintenance Expenses	20,585.12
	Total Current Repairs	4,408,585.54
607	Station Removals and Changes	841,102.09
	Total Current Maintenance	5,249,687.63
608	Depreciation of Plant and Equipment	5,536,486.41
609	Extraordinary Depreciation	.....
	Total Maintenance	10,786,174.04
621	Traffic Superintendence	570,059.53
622	Service Inspection	118,892.26
623	Operating Clerical Wages	171,247.90
624	Operators' Wages	6,049,127.86
626	Rest & Lunch Rooms	21,559.52
627	Operators' Schooling	321,550.19
629	C. O. Stationery and Printing	57,507.59
630	Messenger Service	547.63
632	Pay Station Expenses	44,831.92
633	Other Traffic Expenses	173,856.69
	Total	7,529,281.14
626	Transmission Power	183,934.43
631	Miscellaneous C. O. Expenses	361,510.25
635	Leased Line Operating Expenses	.....
	Total Traffic	8,074,615.82
640	Commercial Administration	718,996.79
643	Canvassing	91,915.19
644	Sub-licensee Relations	24,733.42
647	Revenue Collecting	475,521.87
649	Directory Expenses	428,244.59
650	Other Commercial Expenses	669.14
	Total	1,740,080.99
642	Advertising	112,412.63
646	Revenue Accounting	445,963.21
648	Pay Station Commissions	196,806.68
	Total Commercial	2,495,263.29
660	General Office Salaries	322,666.61
662	General Office Supplies and Expenses	69,660.63
667	General Law Expenses	101,869.93
668	Insurance	24,283.69
669	Accidents and Damages	35,140.51
670	Law Expenses Connected with Damages	2,377.89
672	Relief Department and Pensions	343,289.94
673	Telephone Franchise Requirements	88,419.39
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	161,895.42
676	Less Telephone Franchise Requirements—Cr.	88,404.99
680	Less Charged Construction—Cr.	89,778.63
	Total General and Miscellaneous	975,871.39

[fol. 10084] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1927.

601	Supervision of Maintenance	$ 715,481.44
602	Repairs of Aerial Plant	1,810,372.75
603	Repairs of U. G. Plant	372,403.86
604	Repairs of C. O. Equipment	1,090,447.08
605	Repairs of Station Equipment	788,476.14
606	Repairs of Buildings and Grounds	121,802.73
610	Other Maintenance Expenses	15,106.40
	Total Current Repairs	4,883,981.58
607	Station Removals and Changes	689,234.48
	Total Current Maintenance	5,573,216.06
608	Depreciation of Plant and Equipment	6,024,207.55
609	Extraordinary Depreciation	.....
	Total Maintenance	11,597,423.61
621	Traffic Superintendence	608,803.55
622	Service Inspection	126,789.98
623	Operating Clerical Wages	188,275.91
624	Operators' Wages	6,265,960.77
626	Rest & Lunch Rooms	22,775.24
627	Operators' Schooling	298,230.14
629	C. O. Stationery and Printing	76,440.04
630	Messenger Service	501.24
632	Pay Station Expenses	45,630.80
633	Other Traffic Expenses	244,254.36
	Total	7,877,752.03
628	Transmission Power	198,549.15
631	Miscellaneous C. O. Expenses	433,291.36
635	Leased Line Operating Expenses	.....
	Total Traffic	8,509,592.54
640	Commercial Administration	777,214.78
643	Canvassing	143,763.29
644	Sub-licensee Relations	29,960.32
647	Revenue Collecting	481,373.49
649	Directory Expenses	488,866.75
650	Other Commercial Expenses	301.14
	Total	1,921,979.57
642	Advertising	165,503.99
646	Revenue Accounting	432,257.36
648	Pay Station Commissions	232,918.74
	Total Commercial	2,752,759.96
660	General Office Salaries	354,702.97
663	General Office Supplies and Expenses	96,231.69
667	General Law Expenses	86,655.97
668	Insurance	39,459.53
669	Accidents and Damages	36,100.66
670	Law Expenses Connected with Damages	2,104.43
672	Relief Department and Pensions	471,904.98
673	Telephone Franchise Requirements	80,202.61
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	201,315.67
676	Less Telephone Franchise Requirements—Cr.	80,193.61
680	Less Charged Construction—Cr.	89,649.53
	Total General and Miscellaneous	1,178,886.11

[fol. 10965] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1938

601	Supervision of Maintenance	$ 779,264.28
602	Repairs of Aerial Plant	1,687,640.24
603	Repairs of U. G. Plant	320,695.46
604	Repairs of C. O. Equipment	1,214,712.89
605	Repairs of Station Equipment	930,022.53
606	Repairs of Buildings and Grounds	208,011.66
610	Other Maintenance Expenses	11,153.26
	Total Current Repairs	5,180,539.07
607	Station Removals and Changes	938,603.59
	Total Current Maintenance	6,119,142.66
608	Depreciation of Plant and Equipment	6,711,686.28
609	Extraordinary Depreciation	.....
	Total Maintenance	12,830,828.94
621	Traffic Superintendence	641,447.77
622	Service Inspection	152,029.08
623	Operating Clerical Wages	198,673.42
624	Operators' Wages	6,272,480.83
626	Rest & Lunch Rooms	25,668.19
627	Operators' Schooling	274,878.53
629	C. O. Stationery and Printing	77,059.66
630	Messenger Service	571.03
632	Pay Station Expenses	41,073.53
633	Other Traffic Expenses	107,752.84
	Total	7,791,634.70
628	Transmission Power	216,322.20
631	Miscellaneous C. O. Expenses	487,883.05
635	Leased Line Operating Expenses	.....
	Total Traffic	8,495,840.94
640	Commercial Administration	866,138.37
643	Canvassing	172,267.73
644	Sub-licensee Relations	46,558.08
647	Revenue Collecting	536,253.17
650	Other Commercial Expenses	219.34
	Total	1,611,436.69
642	Advertising	181,564.23
646	Revenue Accounting	437,264.81
648	Pay Station Commissions	297,887.27
649	Directory Expenses	494,420.37
	Total Commercial	3,022,573.36
660	General Office Salaries	647,478.40
663	General Office Supplies and Expenses	162,076.20
667	General Law Expenses	91,431.20
668	Insurance	82,643.46
669	Accidents and Damages	54,767.12
670	Law Expenses Connected with Damages	2,137.43
672	Relief Department and Pensions	777,550.70
673	Telephone Franchise Requirements	44,693.96
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	248,172.40
676	Less Telephone Franchise Requirements—Cr.	44,634.96
690	Less Charged Construction—Cr.	181,206.60
	Total General and Miscellaneous	1,885,094.31

[Vol. 18998] Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5, 6, 7 for Year Ending December 31, 1929

601	Supervision of Maintenance	$1,[illegible]14.12
602	Repairs of Aerial Plant	1,[illegible]75.98
603	Repairs of U. G. Plant	[illegible]81.56
604	Repairs of C. O. Equipment	1,[illegible]69.69
605	Repairs of Station Equipment	1,246,135.13
606	Repairs of Buildings and Grounds	[illegible]36.69
610	Other Maintenance Expenses	8,374.10
	Total Current Repairs	6,[illegible]08.26
607	Station Removals and Changes	1,[illegible]86.18
	Total Current Maintenance	7,616,749.44
608	Depreciation of Plant and Equipment	7,819,675.89
609	Extraordinary Depreciation	.....
	Total Maintenance	15,436,425.03
621	Traffic Superintendence	709,[illegible]93.05
622	Service Inspection	268,207.37
623	Operating Clerical Wages	225,270.24
624	Operators' Wages	6,726,[illegible]78.99
626	Rest & Lunch Rooms	15,[illegible]24.85
627	Operators' Schooling	220,274.29
629	C. O. Stationery and Printing	106,[illegible]87.78
630	Messenger Service	[illegible]06.98
632	Pay Station Expenses	38,047.26
633	Other Traffic Expenses	103,106.31
	Total	8,[illegible]1,216.18
628	Transmission Power	276,[illegible]36.79
631	Miscellaneous C. O. Expenses	519,[illegible]75.38
635	Leased Line Operating Expenses	.....
	Total Traffic	9,308,618.35
640	Commercial Administration	1,[illegible]32,640.11
643	Canvassing	147,110.83
644	Sub-licensee Relations	[illegible]3,067.20
647	Revenue Collecting	579,260.93
650	Other Commercial Expenses	5,984.25
	Total	1,[illegible]08,003.56
642	Advertising	247,[illegible]98.71
646	Revenue Accounting	458,745.26
648	Pay Station Commissions	343,[illegible]45.26
649	Directory Expenses	579,[illegible]84.87
	Total Commercial	3,437,074.26
660	General Office Salaries	800,847.89
663	General Office Supplies and Expenses	190,[illegible]79.43
667	General Law Expenses	78,[illegible]35.45
668	Insurance	34,[illegible]46.41
669	Accidents and Damages	35,[illegible]46.35
670	Law Expenses Connected with Damages	1,[illegible]48.72
672	Relief Department and Pensions	806,[illegible]42.73
673	Telephone Franchise Requirements	44,[illegible]07.43
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	266,[illegible]91.74
676	Less Telephone Franchise Requirements—Cr.	44,[illegible]92.43
680	Less Charged Construction—Cr.	215,[illegible]82.00
	Total General and Miscellaneous	82,[illegible]07,[illegible]03.62

[fol. 10627] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1926

201	Organization	93,250.29
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	8,250.29
207	Right of way	104,278.21
211	Land	138,743.68
212	Buildings	574,395.06
210	Land and buildings	713,138.65
221	Central office telephone equipment	3,695,616.44
227	Other equipment of central offices	108,415.67
220	Central office equipment	3,804,032.11
231	Station apparatus	1,802,585.26
232	Station installations	340,453.26
233	Interior block wires	26,022.88
234	Private branch exchanges	879,462.72
235	Booths and special fittings	14,782.70
230	Station equipment	3,263,306.57
241	Exchange pole lines	763,147.73
242	Exchange aerial cable	1,236,715.11
243	Exchange aerial wire	745,933.61
244	Exchange underground conduits	661,993.59
245	Exchange underground cable	1,207,931.69
246	Exchange submarine cable	.....
251	Toll pole lines	641,719.24
252	Toll aerial cable	184,935.78
253	Toll aerial wire	697,209.41
254	Toll underground conduit	33,209.07
255	Toll underground cable	66,810.43
256	Toll submarine cable	1,996.97
261	Office furniture and fixtures	87,192.59
262	General shop equipment	.....
263	General store equipment	1,088.24
264	General stable and garage equipment	268,094.61
265	General tools and implements	80,864.06
260	General equipment	437,239.51
268	Interest during construction	160,220.37
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	915.39
270	Undistributed construction expenditures	915.39
276	Unapprised property purchased	.....
101	Construction Work in Progress	1,754,439.21
	Total	$16,519,919.61

[† Red in copy.]

[1, 1909] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1908

Organization	$3,901.65
Franchises	.....
Patent rights	.....
Other intangible capital	.....
Intangible capital	3,901.65
Right of way	43,023.57
Land	57,481.17
Buildings	1,736,933.71
Land and buildings	1,794,414.88
Central office telephone equipment	2,898,211.44
Other equipment of central offices	140,245.99
Central office equipment	3,038,457.43
Station apparatus	1,762,007.11
Station installations	891,203.84
Interior block wires	16,982.24
Private branch exchanges	1,264,759.48
Booths and special fittings	36,126.88
Station equipment	4,051,618.55
Exchange pole lines	873,182.27
Exchange aerial cable	1,463,461.78
Exchange aerial wire	314,090.54
Exchange underground conduits	895,622.80
Exchange underground cable	1,499,243.03
Exchange submarine cable	219.88
Toll pole lines	477,062.00
Toll aerial cable	160,398.20
Toll aerial wire	230,893.48
Toll underground conduit	2,010.62
Toll underground cable	72,702.90
Toll submarine cable	.....
Office furniture and fixtures	116,741.03
General shop equipment	.....
General store equipment	1,991.43
General stable and garage equipment	160,024.73
General tools and implements	79,207.90
General equipment	358,065.09
Interest during construction	318,362.16
Engineering and superintendence	.....
Law expenditures during construction	.....
Taxes during construction	.....
Miscellaneous construction expenditures	996.04
Undistributed construction expenditures	996.04
Unappraised property purchased	.....
Construction work in progress	5,563,077.77
Total	$21,679,188.74

[fol. 10969] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1927

201	Organization	$21,500.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	21,500.00
207	Right of way	52,317.33
211	Land	209,896.33
212	Buildings	6,098,259.21
210	Land and buildings	6,299,155.54
221	Central office telephone equipment	7,393,926.41
222	Other equipment of central offices	280,049.19
220	Central office equipment	7,673,975.60
231	Station apparatus	3,235,818.33
232	Station installations	867,835.78
233	Interior block wires	15,179.84
234	Private branch exchanges	1,046,277.26
235	Booths and special fittings	56,665.04
230	Station equipment	5,220,776.27
241	Exchange pole lines	1,094,053.69
242	Exchange aerial cable	1,211,868.36
243	Exchange aerial wire	802,094.35
244	Exchange underground conduits	960,508.20
245	Exchange underground cable	1,461,549.77
246	Exchange submarine cable	918.26
251	Toll pole lines	816,062.61
252	Toll aerial cable	122,094.26
253	Toll aerial wire	396,655.65
254	Toll underground conduit	22,421.26
255	Toll underground cable	125,713.15
256	Toll submarine cable	1,151.39
261	Office furniture and fixtures	331,961.63
262	General shop equipment	.....
263	General store equipment	2,589.39
264	General stable and garage equipment	177,440.27
265	General tools and implements	91,265.26
260	General equipment	603,226.45
266	Interest during construction	267,208.29
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	1,[illegible]
270	Undistributed construction expenditures	1,[illegible]
276	Unappraised property purchased	.....
104	Construction Work in Progress	7,[illegible]
	Total	$19,[illegible]

[† Red in copy.]

[fol. 10970] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1928

201	Organization	95,000.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	5,000.00
207	Right of way	141,020.25
211	Land	902,619.77
212	Buildings	472,884.88
210	Land and buildings	1,375,504.65
221	Central office telephone equipment	4,077,846.20
222	Other equipment of central offices	186,313.04
220	Central office equipment	4,263,159.24
231	Station apparatus	2,461,322.19
232	Station installations	891,534.98
233	Interior block wires	15,476.24
234	Private branch exchanges	942,125.65
235	Booths and special fittings	90,151.79
230	Station equipment	4,400,620.85
241	Exchange pole lines	1,419,971.06
242	Exchange aerial cable	1,330,922.81
243	Exchange aerial wire	908,681.20
244	Exchange underground conduit	1,078,068.21
245	Exchange underground cable	1,731,242.64
246	Exchange submarine cable	.....
251	Toll pole lines	1,177,319.24
252	Toll aerial cable	882,238.75
253	Toll aerial wire	667,644.62
254	Toll underground conduit	74,144.77
255	Toll underground cable	310,510.17
256	Toll submarine cable	730.00
261	Office furniture and fixtures	232,949.40
262	General shop equipment	.....
263	General store equipment	2,823.64
264	General stable garage equipment	273,463.94
265	General tools and implements	180,212.07
260	General equipment	759,849.05
268	Interest during construction	102,919.30
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	143.10†
270	Undistributed construction expenditures	143.10†
275	Unappraised property purchased	.....
104	Construction Work in Progress	207,266.36†
	Total	$20,241,567.24

[† Red in copy.]

[fol. 10971] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1929

201	Organisation	$7,500.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	7,500.00
207	Right of way	134,877.10
211	Land	900,648.11
212	Buildings	2,934,538.17
210	Land and buildings	3,835,186.28
221	Central office telephone equipment	3,341,300.80
222	Other equipment of central offices	235,937.59
220	Central office equipment	3,577,238.39
231	Station apparatus	3,492,160.00
232	Station installations	1,065,297.04
233	Interior block wires	16,099.24
234	Private branch exchanges	1,219,188.53
235	Booths and special fittings	131,686.46
230	Station equipment	5,924,432.00
241	Exchange pole lines	1,583,678.73
242	Exchange aerial cable	1,540,891.21
243	Exchange aerial wire	1,231,271.94
244	Exchange underground conduit	1,220,857.16
245	Exchange underground cable	1,966,314.58
246	Exchange submarine cable	24,520.27
251	Toll pole lines	569,504.35
252	Toll aerial cable	675,814.58
253	Toll aerial wire	242,539.49
254	Toll underground conduit	325,133.20
255	Toll underground cable	456,670.00
256	Toll submarine cable	3,632.00
261	Office furniture and fixtures	304,165.64
262	General shop equipment	.....
263	General store equipment	4,002.40
264	General stable and garage equipment	284,288.30
265	General tools and implements	167,578.15
260	General equipment	760,794.85
268	Interest during construction	193,960.00
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	7,224.26
270	Undistributed construction expenditures	7,224.26
275	Unappraised property purchased	.....
104	Construction Work in Progress	3,963,459.16
	Total	$28,135,476.76

[fol. 10972] Fixed Capital Withdrawn or Retired Year Ending December 31, 1925

201	Organization	98,250.20
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	8,250.20
207	Right of way	41,505.73
211	Land	25,061.11
212	Buildings	57,880.39
210	Land and buildings	82,941.50
221	Central office telephone equipment	446,074.39
222	Other equipment of central offices	2,994.11
220	Central office equipment	449,068.50
231	Station apparatus	1,183,222.67
232	Station installations	677,344.78
233	Interior block wires	17,273.26
234	Private branch exchanges	604,558.96
235	Booths and special fittings	2,927.99
230	Station equipment	2,485,427.76
241	Exchange pole lines	600,045.12
242	Exchange aerial cable	452,166.50
243	Exchange aerial wire	1,068,317.48
244	Exchange underground conduits	45,597.15
245	Exchange underground cable	231,241.54
246	Exchange submarine cable	.....
251	Toll pole lines	332,609.12
252	Toll aerial cable	3,963.35
253	Toll aerial wire	146,526.06
254	Toll underground conduit	36.92
255	Toll underground cable	11,873.46
256	Toll submarine cable	27.25
261	Office furniture and fixtures	18,705.90
262	General shop equipment	.....
263	General store equipment	218.53
264	General stable and garage equipment	94,339.11
265	General tools and implements	18,530.83
260	General equipment	131,794.37
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	4,432.01
270	Undistributed construction expenditures	4,432.01
275	Unappraised property purchased	.....
	Total	36,095,824.12

[fol. 10973] Fixed Capital Withdrawn or Retired, Year Ending December 31, 1926

201	Organization	$2,501.[illegible]
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	2,501.[illegible]
207	Right of way	45,448.[illegible]
211	Land	76,270.[illegible]
212	Buildings	151,415.[illegible]
210	Land and buildings	227,78[illegible]
221	Central office telephone equipment	1,365,9[illegible]
222	Other equipment of central offices	21,84[illegible]
220	Central office equipment	1,387,8[illegible]
231	Station apparatus	1,460,45[illegible]
232	Station installations	694,78[illegible]
233	Interior block wires	16,07[illegible]
234	Private branch exchanges	690,06[illegible]
235	Booths and special fittings	6,2[illegible]
230	Station equipment	2,867,50[illegible]
241	Exchange pole lines	623,20[illegible]
242	Exchange aerial cable	591,46[illegible]
243	Exchange aerial wire	1,072,09[illegible]
244	Exchange underground conduits	56,25[illegible]
245	Exchange underground cable	491,92[illegible]
246	Exchange submarine cable	.....
251	Toll pole lines	624,63[illegible]
252	Toll aerial cable	2,20[illegible]
253	Toll aerial wire	309,44[illegible]
254	Toll underground conduit	5[illegible]
255	Toll underground cable	10,87[illegible]
256	Toll submarine cable	.....
261	Office furniture and fixtures	11,28[illegible]
262	General shop equipment	.....
263	General store equipment	27[illegible]
264	General stable and garage equipment	78,62[illegible]
265	General tools and implements	236,70[illegible]
260	General equipment	326,8[illegible]
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	4,[illegible]
270	Undistributed construction expenditures	4,[illegible]
275	Unappraised property purchased	.....
	Total	$8,644,57[illegible]

Mfol. 109741 Fixed Capital Withdrawn or Retired, Year Ending December 31, 1927

201	Organization	321,500.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	21,500.00
207	Right of way	50,669.86
211	Land	137,659.00
212	Buildings	333,324.76
210	Land and buildings	470,983.76
221	Central Office telephone equipment	2,698,090.76
222	Other equipment of central offices	85,045.71
220	Central office equipment	2,783,136.47
231	Station apparatus	1,268,937.41
232	Station installations	618,756.37
233	Interior block wires	6,213.50
234	Private branch exchanges	595,628.58
236	Booths and special fittings	4,589.65
230	Station equipment	2,479,135.51
241	Exchange pole lines	862,247.31
242	Exchange aerial cable	705,365.77
243	Exchange aerial wire	941,934.81
244	Exchange underground conduits	32,982.08
245	Exchange underground cable	586,063.65
246	Exchange submarine cable	.....
251	Toll pole lines	673,684.73
252	Toll aerial cable	2,078.73
253	Toll aerial wire	309,867.73
254	Toll underground conduit	.....
255	Toll underground cable	13,137.25
256	Toll submarine cable	.....
261	Office furniture and fixtures	78,098.10
262	General shop equipment	.....
263	General store equipment	34.21
264	General stable and garage equipment	112,714.61
265	General tools and implements	57,112.40
260	General equipment	247,959.32
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	.....
270	Undistributed construction expenditures	.....
275	Unappraised property purchased	.....
	Total	$10,180,746.98

[fol. 10978] Fixed Capital Withdrawn or Retired Year Ending December 1938

201	Organization	[illegible]
202	Franchises	[illegible]
203	Patent rights	[illegible]
204	Other intangible capital	[illegible]
200	Intangible capital	[illegible]
207	Right of way	[illegible]
211	Land	[illegible]
212	Buildings	[illegible]
210	Land and buildings	[illegible]
221	Central office telephone equipment	[illegible]
222	Other equipment of central offices	[illegible]
220	Central office equipment	[illegible]
231	Station apparatus	[illegible]
232	Station installations	[illegible]
233	Interior block wires	[illegible]
234	Private branch exchanges	[illegible]
235	Booths and special fittings	[illegible]
230	Station equipment	[illegible]
241	Exchange pole lines	[illegible]
242	Exchange aerial cable	[illegible]
243	Exchange aerial wire	[illegible]
244	Exchange underground conduits	[illegible]
245	Exchange underground cable	[illegible]
246	Exchange submarine cable	[illegible]
251	Toll pole lines	[illegible]
252	Toll aerial cable	[illegible]
253	Toll aerial wire	[illegible]
254	Toll underground conduit	[illegible]
255	Toll underground cable	[illegible]
256	Toll submarine cable	[illegible]
261	Office furniture and fixtures	[illegible]
262	General shop equipment	[illegible]
263	General store equipment	[illegible]
264	General stable and garage equipment	[illegible]
265	General tools and implements	[illegible]
260	General equipment	[illegible]
268	Interest during construction	[illegible]
271	Engineering and superintendence	[illegible]
272	Law expenditures during construction	[illegible]
273	Taxes during construction	[illegible]
274	Miscellaneous construction expenditures	[illegible]
270	Undistributed construction expenditures	[illegible]
275	Unappraised property purchased	[illegible]
	Total	[illegible]

[Red in copy.]

[fol. 10978] Fixed Capital Withdrawn or Retired, Year Ending December 31, 1929

201	Organization	97,400.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	7,900.00
207	Right of way	86,272.53
211	Land	120,000.00
212	Buildings	111,977.79
210	Land and buildings	344,066.67
221	Central office telephone equipment	778,684.57
222	Other equipment of central offices	344,148.65
220	Central office equipment	1,122,833.22
231	Station apparatus	2,974,618.26
232	Station installations	711,857.48
233	Interior block wires	8,088.03
234	Private branch exchanges	342,580.85
235	Booths and special fittings	12,274.53
230	Station equipment	3,950,237.05
241	Exchange pole lines	947,249.63
242	Exchange aerial cable	491,895.26
243	Exchange aerial wire	804,609.23
244	Exchange underground conduits	55,738.79
245	Exchange underground cable	368,786.13
246	Exchange submarine cable	2,721.44
251	Toll pole lines	668,221.95
252	Toll aerial cable	5,264.12†
253	Toll aerial wire	402,137.53
254	Toll underground conduit	.....
255	Toll underground cable	17,920.26
256	Toll submarine cable	.....
261	Office furniture and fixtures	60,189.89
262	General shop equipment	.....
263	General store equipment	609.88
264	General stable and garage equipment	181,421.97
265	General tools and implements	66,103.11
260	General equipment	308,324.85
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	.....
270	Undistributed construction expenditures	.....
275	Unappraised property purchased	.....
	Total	89,577,131.20

[†Red in copy.]

[fol. 10977] The Ohio Bell Telephone Company

Balance Sheet, December 31, 1925

Assets:		
Fixed Capital (Incl. Construction Work in Progress):		
Intangible Capital	$526,168.60	
Land and Buildings	10,943,392.34	
Telephone Plant and Equipment	94,302,147.42	
General Equipment	1,932,296.99	
		$107,704,005.35
Other Permanent Investments:		
Investment Securities	181,951.00	
Miscellaneous Investments	145,808.42	
		327,759.42
Total Permanent and Long Term Investments		108,031,764.77
Working Assets:		
Cash and Deposits	663,457.81	
Bills Receivable	9,591.38	
Accounts Receivable	2,192,901.04	
Marketable Securities	153,650.00	
Materials and Supplies	1,403,783.21	
		4,423,383.44
Accrued Income not Due		12,305.21
Deferred Debit Items:		
Sinking Fund Assets	3,479.66	
Prepayments	287,709.50	
Other Deferred Debits	1,836,877.23	
		2,128,066.39
Total Assets		$114,595,519.81
Liabilities:		
Capital Stock:		
Common Stock	$45,000,000.00	
Preferred Stock	28,216,400.00	
Stock Liability for Conversion—Preferred	9,246.88	
		$73,225,646.88
Long Term Debt:		
Funded Debt	10,312,000.00	
Advances from System Corporations	7,715,607.94	
		18,027,607.94
Accounts Payable		1,578,093.18
Accrued Liabilities not Due		2,887,322.91
Deferred Credit Items:		
Insurance and Casualty Reserves	15,628.00	
Employees' Benefit Reserve	850,000.00	
Other Deferred Credits	1,403,547.62	
		2,269,175.62
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	12,729,276.17	
Reserve for Amortization of Intangible Capital	243,258.47	
		12,972,534.64
Surplus:		
Appropriated Surplus	1,235,618.82	
Corporate Surplus Unappropriated	2,399,519.82	
		3,635,138.64
Total Liabilities		$114,595,519.81

[fol. 10978] Balance Sheet, December 31, 1926

Assets:		
Fixed Capital (Incl. Construction Work in Progress):		
Intangible Capital	$526,168.60	
Land and Buildings	14,880,696.61	
Telephone Plant and Equipment	103,368,279.59	
General Equipment	1,963,472.18	
		$120,738,616.98
Other Permanent Investments:		
Investment Securities	159,951.00	
Miscellaneous Investments	278,574.27	
		438,525.27
Total Permanent and Long Term Investments		121,177,142.25
Working Assets:		
Cash and Deposits	803,677.30	
Bills Receivable	9,296.40	
Accounts Receivable	2,791,638.14	
Marketable Securities	155,897.75	
Materials and Supplies	1,047,788.28	
		4,808,297.87
Accrued Income not Due		12,333.42
Deferred Debit Items:		
Sinking Fund Assets	10,381.47	
Prepayments	288,200.65	
Other Deferred Debits	1,606,880.47	
		1,905,462.59
Total Assets		$127,903,236.13
Liabilities:		
Capital Stock:		
Common Stock	$50,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	
		$78,225,646.88
Long Term Debt:		
Funded Debt	5,461,000.00	
Advances from System Corporations	18,946,607.94	
		24,407,607.94
Accounts Payable		2,856,703.85
Accrued Liabilities not Due		3,223,247.40
Deferred Credit Items:		
Insurance and Casualty Reserves	20,000.00	
Employees' Benefit Reserve	1,350,000.00	
Other Deferred Credits	1,546,076.85	
		2,916,076.85
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	11,933,530.37	
Reserve for Amortization of Intangible Capital	259,276.63	
		12,192,807.00
Surplus:		
Appropriated Surplus	2,385,566.20	
Corporate Surplus Unappropriated	1,695,580.01	
		4,081,146.21
Total Liabilities		$127,903,236.13

[fol. 10979] Balance Sheet, December 31, 1927

Assets:		
Fixed Capital (Incl. Construction Work in Progress):		
Intangible Capital	$526,168.60	
Land and Buildings	16,973,475.81	
Telephone Plant and Equipment	110,364,011.96	
General Equipment	2,318,739.34	
		$130,182,395.71
Other Permanent Investments:		
Investment Securities	130,841.00	
Miscellaneous Investments	526,997.20	
		657,838.20
Total Permanent and Long Term Investments		130,840,233.91
Working Assets:		
Cash and Deposits	614,318.03	
Bills Receivable	7,170.75	
Accounts Receivable	3,115,258.31	
Materials and Supplies	1,400,125.33	
		5,136,872.42
Accrued Income not Due		8,957.01
Deferred Debit Items:		
Sinking Fund Assets	203,174.64	
Prepayments	258,457.26	
Unamortized Debt Discount and Expense	47,475.24	
Other Deferred Debits	1,503,345.20	
		2,012,452.34
Total Assets		$137,998,515.68
Liabilities:		
Capital Stock:		
Common Stock	$75,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	
		103,225,646.88
Long Term Debt:		
Funded Debt	5,411,000.00	
Advances from System Corporations	3,496,292.63	
		8,907,292.63
Accounts Payable		2,501,956.12
Accrued Liabilities not Due		3,412,784.65
Deferred Credit Items:		
Insurance and Casualty Reserves	18,900.00	
Employees' Benefit Reserve	1,338,439.44	
Other Deferred Credits	463,174.20	
		1,820,513.64
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	12,461,653.95	
Reserve for Amortization of Intangible Capital	270,624.96	
		12,732,278.91
Surplus:		
Appropriated Surplus	3,500,000.00	
Corporate Surplus Unappropriated	1,898,042.85	
		5,398,042.85
Total Liabilities		$137,998,515.68

[fol. 10980] Balance Sheet, December 31, 1928

Assets:		
Fixed Capital:		
Land and Buildings	$17,830,730.34	
Telephone Plant and Equipment	120,286,233.57	
General Equipment	2,801,583.07	
		$140,918,546.98
Other Permanent Investments:		
Investment Securities	139,143.50	
Miscellaneous Investments	582,860.88	
		722,004.38
Working Assets:		
Cash and Deposits	416,538.63	
Bills Receivable	1,581.63	
Accounts Receivable	3,729,423.36	
Materials and Supplies	1,081,328.92	
		5,228,872.54
Accrued Income not Due		7,855.48
Deferred Debit Items:		
Sinking Fund Assets	38,664.25	
Prepayments	268,839.56	
Unamortized Debt Discount and Expense	41,486.82	
Other Deferred Debits	1,511,537.28	
		1,845,527.91
Total Assets		$148,722,807.29
Liabilities:		
Capital Stock:		
Common Stock	$85,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	$113,225,646.88
Long Term Debt:		
Bonds	5,199,000.00	
Advances from System Corporations	1,600,000.00	
Notes	1,943,440.60	
		8,742,440.60
Working Liabilities:		
Accounts Payable	3,216,598.36	
		3,216,598.36
Accrued Liabilities not Due		3,813,248.84
Deferred Credit Items:		
Insurance and Casualty Reserves	37,500.00	
Other Deferred Credits	337,277.07	
		374,777.07
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	12,988,106.61	
Reserve for Amortization of Intangible Capital	273,838.19	
		13,261,944.80
Surplus:		
Corporate Surplus Appropriated	3,500,000.00	
Corporate Surplus Unappropriated	2,588,150.74	
		6,088,150.74
Total liabilities		$148,722,807.29

[fol. 10981] Balance Sheet, December 31, 1929

Assets:		
Fixed Capital:		
Land and Buildings	$21,526,740.85	
Telephone Plant and Equipment	134,696,178.74	
General Equipment	3,253,982.94	
		$159,476,902.53
Other Permanent Investments:		
Investment Securities	1,802,840.28	
Miscellaneous Investments	365,861.35	
		2,168,701.63
Working Assets:		
Cash and Deposits	332,352.87	
Marketable Securities	9,593.18	
Bills Receivable	90,558.63	
Accounts Receivable	4,495,003.06	
Materials and Supplies	1,334,438.97	
		6,261,946.71
Accrued Income not Due		5,699.04
Deferred Debit Items:		
Sinking Fund Assets	100,928.18	
Prepayments	280,385.68	
Unamortized Debt Discount and Expense	37,973.99	
Other Deferred Debits	1,710,845.87	
		2,130,133.72
Total Assets		$170,043,383.63
Liabilities:		
Capital Stock:		
Common Stock	$100,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	
		$128,225,646.88
Long Term Debt:		
Bonds	5,182,000.00	
Advances from System Corporations	4,100,000.00	
Notes	2,565,126.44	
		11,847,126.44
Working Liabilities:		
Accounts Payable	3,560,689.68	
		3,560,689.68
Accrued Liabilities not Due		3,882,771.34
Deferred Credit Items:		
Insurance and Casualty Reserves	12,200.00	
Other Deferred Credits	371,795.45	
		383,995.45
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	15,510,044.78	
Reserve for Amortization of Intangible Capital	267,476.18	
		15,777,520.96
Surplus:		
Corporate Surplus Appropriated	3,500,000.00	
Corporate Surplus Unappropriated	2,865,632.88	
		6,365,632.88
Total Liabilities		$170,043,383.63

[fol. 10982]

COMPANY WIDE CASE—EIDE SUPPLEMENTARY EXHIBIT 1

Sheet 1

Detail of Telephone Operating Expenses Are Included in Exhibits as Follows:

Year	Exhibit
1924	Brett No. 2 Sheet No. 3
1925	Eide No. 1 Index 11
1926	Eide No. 1 Index 11
1927	Eide No. 1 Index 11
1928	Eide No. 1 Index 11
1929	Eide No. 1 Index 11
1930	Brett No. 2 Sheet No. 6
1931	Eide No. 3 Sheet No. 3
1932 10 Mos.	Eide No. 4 Sheet No. 3

[fol. 10983]

Sheet 2

The Ohio Bell Telephone Company

Detail of Telephone Operating Expenses Shown in Income Statement, Brett Exhibit No. 1, Lines 5, 6, 7 and 8, for Year Ending December 31, 1925

		Intrastate (a)	Interstate (b)	Entire Co. (c)
601	Supervision of Maintenance	580,301.18	15,519.06	595,820.24
602	Repairs of Aerial Plant	1,400,919.53	51,790.59	1,452,710.12
603	Repairs of U. G. Plant	232,430.68	2,888.86	235,319.54
604	Repairs of C. O. Equipment	837,350.91	22,747.45	860,098.36
605	Repairs of Station Equipment	662,660.80	8,237.95	670,898.75
606	Repairs of Buildings and Grounds	96,636.26	4,914.08	101,550.34
610	Other Maintenance Expenses	18,380.45	525.58	18,906.03
	Total Current Repairs	3,828,679.81	106,623.57	3,935,303.38
607	Station Removals and Changes	799,119.55	9,934.36	809,053.91
	Total Current Maintenance	4,627,799.36	116,557.93	4,744,357.29
608	Depreciation of Plant and Equipment	4,914,979.67	140,609.42	5,055,589.09
609	Extraordinary Depreciation	.....	.....	.....
	Total Maintenance	9,542,779.03	257,167.35	9,799,946.38
621	Traffic Superintendence	543,662.98	19,641.12	563,304.10
622	Service Inspection	93,521.38	3,520.70	97,042.08
623	Operating Clerical Wages	156,539.23	5,652.73	162,191.96
624	Operators' Wages	5,385,233.60	233,168.07	5,618,401.67
626	Rest and Lunch Rooms	27,734.61	1,092.40	28,827.01
627	Operators' Schooling	324,401.73	12,777.40	337,179.13
629	C. O. Stationery and Printing	40,021.34	2,452.51	42,473.85
630	Messenger Service	448.21	90.63	538.84
632	Pay Station Expenses	46,796.04	3,191.60	49,987.64
633	Other Traffic Expenses	147,483.38	25,758.11†	121,725.27
	Total	6,765,842.50	255,829.05	7,021,671.55
628	Transmission Power	154,170.26	3,910.09	158,080.35
631	Miscellaneous C. O. Expenses	327,613.44	9,277.12	336,890.56
635	Leased Line Operating Expenses	.....	.....	.....
	Total Traffic	7,247,626.20	269,016.26	7,516,642.46

[†Red in copy.]

Sheet 2—Continued

The Ohio Bell Telephone Company

Detail of Telephone Operating Expenses Shown in Income Statement, Brett Exhibit No. 1, Lines 5, 6, 7 and 8, for Year Ending December 31, 1925

		Intrastate (a)	Interstate (b)	Entire Co. (c)
640	Commercial Administration	649,025.68	12,999.44	662,025.12
643	Canvassing	61,224.64	1,878.05	63,102.69
644	Sub-licensee relations	20,635.23	.....	20,035.23
647	Revenue Collecting	433,154.87	15,311.68	448,466.55
650	Other Commercial Expenses	470.27	22.71	492.98
	Total	1,163,910.69	30,211.88	1,194,122.57
642	Advertising	108,525.05	4,458.59	112,983.64
645	Revenue Accounting	428,996.98	22,510.14	451,507.12
648	Pay Station Commissions	166,141.12	8,027.39	174,168.51
649	Directory Expenses	359,739.42	6,809.87	366,549.29
	Total Commercial	2,227,313.26	72,017.87	2,299,331.13
660	General Office Salaries	306,015.78	9,355.47	315,371.25
663	General Office Supplies and Expenses	57,965.39	1,772.11	59,737.50
667	General Law Expenses	106,432.41	3,073.63	109,506.04
668	Insurance	23,888.63	844.81	24,733.44
669	Accidents and Damages	28,746.54	878.84	29,625.38
670	Law Expenses Connected with Damages	1,878.07	57.42	1,935.49
672	Relief Department and Pensions	269,006.27	8,224.02	277,230.29
673	Telephone Franchise Requirements	50,177.20	1,534.01	51,711.21
674	Amortization of Franchises and Patents	.....	.....	.....
675	Other General Expenses	236,568.87	7,232.35	243,801.22
676	Less Telephone Franchise Requirements—Cr.	50,167.50	1,533.71	51,701.21
690	Less Charged Construction—Cr.	83,271.09	2,545.74	85,816.83
	Total General and Miscellaneous	947,240.57	28,893.21	976,133.78

[fol. 10984]

COMPANY WIDE CASE—EIDE EXHIBIT No. 2
The Ohio Bell Telephone Company
Average for year

Book Cost of:	1925	1926	1927	1928	1929	As of December 31 1929
Fixed Capital	99,088,362.82	107,762,747.16	120,002,243.92	133,054,459.94	145,557,535.19	154,374,298.09
Construction Work in Progress	2,641,010.24	5,203,516.66	4,807,730.71	1,935,294.16	3,111,239.52	5,102,604.44
Materials and Supplies	1,259,247.38	1,302,010.85	1,047,157.59	1,261,531.38	1,215,902.34	1,334,438.97
1/12 of Telephone Operating Revenues	2,603,421.12	2,850,455.75	3,066,459.84	3,307,614.48	3,698,598.74	3,698,598.74
Total	105,592,041.56	117,118,730.42	128,923,592.06	139,558,899.96	153,583,275.79	164,509,940.24

[fol. 10985]

COMPANY WIDE CASE, EIDE EXHIBIT 3
The Ohio Bell Telephone Company
Property, Net Income and Rate of Return, Year 1931

	Intrastate (a)	Interstate (b)	Entire company (c)
1. Total Property (Book Cost) as of June 30, 1931	$167,265,291.00	$9,831,133.00	$177,096,424.00
Revenues:			
2. Telephone Operating Revenues	$40,758,657.09	$2,060,051.21	$42,818,708.30
3. Net Non-Operating Revenues	31,981.87	.....	31,981.87
4. Total Revenues	$40,790,638.96	$2,060,051.21	$42,850,690.17
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$15,629,037.51	$661,984.68	$16,291,022.19
6. Traffic Expenses	6,768,127.28	387,333.42	7,155,460.70
7. Commercial Expenses	3,471,310.34	164,544.94	3,635,855.28
8. General and Miscellaneous Expenses	1,831,815.53	95,194.29	1,927,009.82
9. Uncollectible Operating Revenues	452,574.19	22,868.81	475,443.00
10. Taxes Assignable to Operations	3,865,777.99	208,029.16	4,073,807.15
11. Rent Deductions	656,427.87	59,141.23	715,569.10
12. Amortization of Landed Capital	50,339.42	3,034.59	53,374.01
13. Total Telephone Operating Expenses and Deductions	$32,725,410.13	$1,602,131.12	$34,327,541.25
14. Net Income (Line 4—Line 13)	$8,065,228.83	$457,920.09	$8,523,148.92
15. Rate of Return (Line 14 + Line 1)	4.82%	4.66%	4.81%

[fol. 10986] Sheet No. 1

Income Statement for Year Ending December 31, 1931

	Revenues:	
1.	Telephone Operating Revenues	$42,818,708.30
2.	Net Non-Operating Revenues	31,981.87
3.	Total Revenues	$42,850,690.17
	Telephone Operating Expenses and Deductions:	
4.	Total Maintenance	$16,291,022.19
5.	Traffic Expenses	7,155,460.70
6.	Commercial Expenses	3,635,855.28
7.	General and Miscellaneous Expenses	1,927,009.82
8.	Uncollectible Operating Revenues	475,443.00
9.	Taxes Assignable to Operations	4,073,807.15
10.	Rent Deductions	715,569.10
11.	Amortization of Landed Capital	53,374.01
12.	Total Telephone Operating Expenses and Deductions	$34,327,541.25
13.	Net Income (Line 3 — Line 12)	$ 8,523,148.92

[fol. 10987] Sheet No. 2

Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1931

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$32,498,371.80
501	Public Pay Station Revenues	938,577.84
503	Service Stations	15,074.34
504	Private Exchange Lines	226,842.46
505	Minor Rents of Exchange Plant	43,671.00
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	$33,722,537.44
	Toll Service Revenues:	
510	Message Tolls	7,702,478.62
512	Leased Toll Lines	319,084.78
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	123,165.81
515	Minor Rents of Toll Plant	49,153.98
516	Other Toll Revenues	.....
	Total Toll Service Revenues	8,193,883.19
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	40,955.16
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	883,898.33
524	Rents from Other Operating Property	582,904.03
525	Other Miscellaneous Revenues	13,701.47
526	Licensee Revenue—Cr.	.....
	Total Miscellaneous Operating Revenues	1,521,458.99
	Telephone Operating Revenues	43,437,879.63
527	Less Licensee Revenue—Dr.	619,171.33
	Total Telephone Operating Revenues	$42,818,708.30

[fol. 10988]

Sheet No. 3

Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5, 6, 7 for Year Ending December 31, 1931

601	Supervision of Maintenance	$ 708,964.01
602	Repairs of Aerial Plant	1,285,560.57
603	Repairs of U. G. Plant	625,289.20
604	Repairs of C. O. Equipment	1,337,791.66
605	Repairs of Station Equipment	1,386,214.69
606	Repairs of Building and Grounds	102,830.65
610	Other Maintenance Expenses	7,629.78
	Total Current Repairs	5,214,270.15
607	Station Removals and Changes	1,993,771.75
	Total Current Maintenance	7,208,141.90
608	Depreciation of Plant and Equipment	8,982,880.29
609	Extraordinary Depreciation	
	Total Maintenance	16,291,222.19
621	Traffic Superintendence	698,771.27
622	Service Inspection	161,150.67
623	Operating Clerical Wages	195,032.55
624	Operators' Wages	5,167,566.00
626	Rest and Lunch Rooms	19,560.75
627	Operators' Schooling	32,922.45
629	C. O. Stationery and Printing	63,289.45
630	Messenger Service	453.27
632	Pay Station Expenses	34,721.81
633	Other Traffic Expenses	39,714.84
	Total	6,413,182.86
628	Transmission Power	284,878.77
631	Miscellaneous C. O. Expenses	457,399.27
635	Leased Line Operating Expenses	
	Total Traffic	7,155,460.70
640	Commercial Administration	1,063,208.94
643	Canvassing	397,461.15
644	Sub-licensee Relations	46,168.72
647	Revenue Collecting	650,073.00
650	Other Commercial Expenses	240.35
	Total	2,157,252.16
642	Advertising	242,712.24
646	Revenue Accounting	432,782.65
648	Pay Station Commissions	319,880.12
649	Directory Expenses	483,228.11
	Total Commercial	3,635,855.28
660	General Office Salaries	816,073.55
663	General Office Supplies and Expenses	166,489.96
667	General Law Expenses	86,006.75
668	Insurance	26,606.12
669	Accidents and Damages	12,596.15
670	Law Expenses Connected with Damages	1,717.35
672	Relief Department and Pensions	864,512.68
673	Telephone Franchise and Requirements	62,982.64
674	Amortization of Franchises and Patents	
675	Other General Expenses	114,505.39
676	Less Telephone Franchise Requirements—Cr.	62,893.31
690	Less Charged Construction—Cr.	161,596.46
	Total General and Miscellaneous	1,927,009.82

[fol. 10989] Gross Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1931

201	Organisation	$ 15,000.00
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	15,000.00
207	Right of Way	67,533.38
211	Land	31,943.81
212	Buildings	439,102.85
210	Land and Buildings	471,046.66
221	Central Office Telephone Equipment	6,344,053.32
222	Other Equipment of Central Offices	70,400.44
220	Central Office Equipment	6,414,453.76
231	Station Apparatus	3,729,782.45
232	Station Installations	1,039,142.20
233	Interior Block Wires	18,070.04
234	Private Branch Exchanges	914,016.33
235	Booths and Special Fittings	125,121.65
230	Station Equipment	5,826,132.67
241	Exchange Pole Lines	754,794.04
242	Exchange Aerial Cable	516,475.51
243	Exchange Aerial Wire	810,529.40
244	Exchange Underground Conduit	425,157.81
245	Exchange Underground Cable	1,270,634.01
246	Exchange Submarine Cable	7,531.01
251	Toll Pole Lines	86,198.73
252	Toll Aerial Cable	219,799.78
253	Toll Aerial Wire	27,104.84†
254	Toll Underground Conduit	66,742.18
255	Toll Underground Cable	224,720.25
256	Toll Submarine Cable	2,710.65
261	Office Furniture and Fixtures	90,638.55
262	General Shop Equipment	
263	General Store Equipment	2,126.22
264	General Stable and Garage Equipment	75,684.77
265	General Tools and Implements	3,772.46
260	General Equipment	172,222.00
268	Interest During Construction	185,504.56
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	1,298.34
270	Undistributed Construction Expenditures	1,298.34
280	Unappraised Property Purchased	
104	Construction Work in Progress	1,798,060.34†
	Total	$15,713,319.56

[†Red in copy.]

[fol. 10990] Fixed Capital Withdrawn or Retired Year Ending December 31, 1931

201	Organization	
202	Franchises	$ 15,000.00
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	15,000.00
207	Right of Way	37,335.40
211	Land	71,521.67
212	Buildings	401,880.68
210	Land and Buildings	473,402.35
221	Central Office Telephone Equipment	3,811,353.96
222	Other Equipment of Central Offices	118,113.69
220	Central Office Equipment	3,929,467.65
231	Station Apparatus	3,443,330.70
232	Station Installations	1,009,811.42
233	Interior Block Wires	10,300.16
234	Private Branch Exchanges	719,111.99
235	Booths and Special Fittings	36,329.65
230	Station Equipment	5,218,883.92
241	Exchange Pole Lines	609,364.32
242	Exchange Aerial Cable	388,755.63
243	Exchange Aerial Wire	1,005,978.19
244	Exchange Underground Conduit	168,003.61
245	Exchange Underground Cable	969,515.37
246	Exchange Submarine Cable	
251	Toll Pole Lines	258,494.84
252	Toll Aerial Cable	16,820.34
253	Toll Aerial Wire	234,515.39
254	Toll Underground Conduit	217.89
255	Toll Underground Cable	11,890.30
256	Toll Submarine Cable	102.94
261	Office Furniture and Fixtures	58,387.14
262	General Shop Equipment	
263	General Store Equipment	4,036.83
264	General Stable and Garage Equipment	197,148.36
265	General Tools and Implements	57,240.19
260	General Equipment	316,812.52
268	Interest During Construction	87,828.63
271	Engineering and Superintendence	
272	Law Expenditures During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	2,330.53
270	Undistributed Construction Expenditures	2,330.53
280	Unappraised Property Purchased	
104	Construction Work in Progress	
	Total	$13,744,719.82

[fol. 10991] Net Additions to Fixed Capital and Construction Work in Progress
Year Ending December 31, 1931

		$
201	Organization	
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	30,197.98
211	Land	39,577.86†
212	Buildings	37,222.17
210	Land and Buildings	2,355.69†
221	Central Office Telephone Equipment	2,532,609.36
222	Other Equipment of Central Offices	47,713.25†
220	Central Office Equipment	2,484,986.11
231	Station Apparatus	286,451.75
232	Station Installations	29,330.78
233	Interior Block Wires	7,769.88
234	Private Branch Exchanges	194,904.34
235	Booths and Special Fittings	88,792.00
230	Station Equipment	607,248.75
241	Exchange Pole Lines	145,429.72
242	Exchange Aerial Cable	127,719.88
243	Exchange Aerial Wire	195,448.79†
244	Exchange Underground Conduit	257,154.20
245	Exchange Underground Cable	301,118.64
246	Exchange Submarine Cable	7,531.01
251	Toll Pole Lines	172,296.11†
252	Toll Aerial Cable	202,979.44
253	Toll Aerial Wire	261,620.23†
254	Toll Underground Conduit	66,524.29
255	Toll Underground Cable	212,829.95
256	Toll Submarine Cable	2,607.71
261	Office Furniture and Fixtures	32,251.41
262	General Shop Equipment	
263	General Store Equipment	1,910.61†
264	General Stable and Garage Equipment	121,463.59†
265	General Tools and Implements	53,467.73†
260	General Equipment	144,590.52†
268	Interest During Construction	97,675.93
271	Engineering and Superintendence	
272	Law Expenses During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	1,032.19†
270	Undistributed Construction Expenditures	1,032.19†
280	Unappraised Property Purchased	
104	Construction Work in Progress	1,798,060.24†
	Total	$1,968,599.74

[†Red in copy.]

[fol. 10992] Reserve for Accrued Depreciation and Amortization of Intangible Capital and Its Relation to Total Fixed Capital for the Year 1931

As of June 30 Year (a)	Reserve For Accrued Depreciation and Amortization of Intangible Capital (b)	Total Fixed Capital (c)	Percentage ((b) ÷ (c)) (d)
1931	18,220,462.94	167,580,605.59	10.87%

[fol. 10993] COMPANY WIDE CASE, EIDE EXHIBIT 4

Sheet No. 1

The Ohio Bell Telephone Company

Property, Net Income and Rate of Return Ten Months Ending October 31, 1932

1.	Total Property (Book Cost as of May 31, 1932)	$176,143,044.69
	Revenues:	
2.	Telephone Operating Revenues	$ 31,500,295.82
3.	Net Non-Operating Revenues	20,417.30
4.	Total Revenues	$ 31,520,713.12
	Telephone Operating Expenses and Deductions:	
5.	Total Maintenance	$ 11,808,167.30
6.	Traffic Expenses	4,689,322.49
7.	Commercial Expenses	2,918,424.69
8.	General and Miscellaneous Expenses	1,456,800.67
9.	Uncollectible Operating Revenues	655,835.00
10.	Taxes Assignable to Operations	3,396,832.08
11.	Rent Deductions	428,126.95
12.	Amortization of Landed Capital	42,275.39
13.	Total Telephone Operating Expenses and Deductions	$ 25,395,784.57
14.	Net Income (Line 4 — Line 13)	$ 6,124,928.55
15.	Rate of Return—Annual Basis (Line 14 ÷ Line 1)	4.17%

[fol. 10994]

Sheet No. 2

Detail of Telephone Operating Revenues Shown in Income Statement, Line 2 for 10 Months Ending October 31, 1932

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$24,465,212.84
501	Public Pay Station Revenues	690,583.28
503	Service Stations	11,700.00
504	Private Exchange Lines	177,666.59
505	Minor Rents of Exchange Plant	77,491.10
506	Other Exchange Revenues	
	Total Exchange Service Revenues	$25,422,653.81
	Toll Service Revenues:	
510	Message Tolls	5,029,824.44
512	Leased Toll Lines	241,299.86
513	Telegraph Tolls	
514	Telegraph Service on Toll Lines	86,613.81
515	Minor Rents of Toll Plant	31,600.58
516	Other Toll Revenues	
	Total Toll Service Revenues	$ 5,389,338.69

	Miscellaneous Operating Revenues:	
520	Messenger Service	
521	Telegraph Commissions	26,446.39
522	Other Telegraph Service Charges	
523	Advertising and Directory	697,311.81
524	Rents from Other Operating Property	417,240.74
525	Other Miscellaneous Revenues	10,950.52
526	Licensee Revenue—Cr.	
	Total Miscellaneous Operating Revenues	$ 1,151,949.46
	Telephone Operating Revenues	$31,963,941.96
527	Less Licensee Revenue—Dr.	$ 463,646.14
	Total Telephone Operating Revenues	$31,500,295.82

[fol. 10995] Sheet No. 3

Detail of Telephone Operating Expenses Shown in Income Statement Lines 5, 6, 7, 8 for 10 Months Ending October 31, 1932

601	Supervision of Maintenance	$ 559,167.25
602	Repairs of Aerial Plant	137,597.34
603	Repairs of U. G. Plant	270,904.60
604	Repairs of C. O. Equipment	1,016,347.40
605	Repairs of Station Equipment	985,606.82
606	Repairs of Building and Grounds	53,209.47
610	Other Maintenance Expenses	2,032.11
	Total Current Repairs	3,824,864.99
607	Station Removals and Changes	1,838,018.29
	Total Current Maintenance	5,662,883.28
608	Depreciation of Plant and Equipment	6,145,284.02
609	Extraordinary Depreciation	
	Total Maintenance	11,808,167.30
621	Traffic Superintendence	112,846.67
622	Sericve Inspection	106,384.32
623	Operating Clerical Wages	129,949.09
624	Operators' Wages	3,235,042.96
626	Rest and Lunch Rooms	20,393.84
627	Operators' Schooling	18,743.64
629	C. O. Stationery and Printing	38,566.85
630	Messenger Service	
632	Pay Station Expenses	26,729.33
633	Other Traffic Expenses	40,462.88
	Total	4,128,219.58
628	Transmission Power	218,445.79
631	Miscellaneous C. O. Expenses	342,657.12
635	Leased Line Operating Expenses	
	Total Traffic	4,689,322.49
640	Commercial Administration	744,091.74
643	Canvassing	388,866.50
644	Sub-licensee Relations	21,793.44
647	Revenue Collecting	632,357.74
650	Other Commercial Expenses	599.59
	Total	1,787,709.01
642	Advertising	166,931.34
646	Revenue Accounting	318,974.78
648	Pay Station Commissions	220,745.75
649	Directory Expenses	424,063.81
	Total Commercial	2,918,424.69

660	General Office Salaries	591,778.24
663	General Office Supplies and Expenses	98,916.75
667	General Law Expenses	71,672.12
668	Insurance	18,318.51
669	Accidents and Damages	28,856.94
670	Law Expenses Connected with Damages	3,163.46
672	Relief Department and Pensions	654,383.88
673	Telephone Franchise and Requirements	45,693.53
674	Amortization of Franchises and Patents	
675	Other General Expenses	80,596.31
676	Less Telephone Franchise Requirements—Cr.	45,693.53
690	Less Charged Construction—Cr.	90,895.54
	Total General and Miscellaneous	$1,456,800.67

[fol. 10996] Gross Additions to Fixed Capital and Construction Work in Progress
10 Months Ending October 31, 1932

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	57,580.71
211	Land	75,944.67
212	Buildings	175,376.90
210	Land and Buildings	251,321.57
221	Central Office Telephone Equipment	1,589,649.40
222	Other Equipment of Central Offices	15,403.35
220	Central Office Equipment	1,605,052.75
231	Station Apparatus	2,466,593.38
232	Station Installations	675,282.59
233	Interior Block Wires	13,817.05
234	Private Branch Exchanges	380,226.74
235	Booths and Special Fittings	53,040.56
230	Station Equipment	3,588,960.32
241	Exchange Pole Lines	444,389.60
242	Exchange Aerial Cable	256,442.52
243	Exchange Aerial Wire	462,401.45
244	Exchange Underground Conduit	102,640.50
245	Exchange Underground Cable	355,829.32
246	Exchange Submarine Cable	
251	Toll Pole Lines	106,561.65
252	Toll Aerial Cable	38,229.39†
253	Toll Aerial Wire	28,058.23
254	Toll Underground Conduit	5,087.73
255	Toll Underground Cable	121,323.12
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	30,102.46
262	General Shop Equipment	
263	General Store Equipment	966.98
264	General Stable and Garage Equipment	42,328.89
265	General Tools and Implements	31,251.66
260	General Equipment	104,649.99

[†Red in copy.]

268	Interest During Construction	94,346.23
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	165.50
270	Undistributed Construction Expenditures	165.50
280	Unappraised Property Purchased	
104	Construction Work in Progress	51,098.50
	Total	$7,597,630.39

[fol. 10997] Fixed Capital Withdrawn or Retired 10 Months Ending October 31, 1932

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	26,202.77
211	Land	124,834.16
212	Buildings	431,185.17
210	Land and Buildings	556,019.33
221	Central Office Telephone Equipment	1,455,624.89
222	Other Equipment of Central Offices	19,613.90
220	Central Office Equipment	1,475,238.79
231	Station Apparatus	3,271,620.54
232	Station Installations	982,804.21
233	Interior Block Wires	15,412.95
234	Private Branch Exchanges	643,200.81
235	Booths and Special Fittings	19,198.37
230	Station Equipment	4,932,236.88
241	Exchange Pole Lines	503,693.40
242	Exchange Aerial Cable	190,196.27
243	Exchange Aerial Wire	858,110.91
244	Exchange Underground Conduit	69,007.58
245	Exchange Underground Cable	202,052.98
246	Exchange Submarine Cable	
251	Toll Pole Lines	212,791.84
252	Toll Aerial Cable	11,317.28
253	Toll Aerial Wire	274,273.20
254	Toll Underground Conduit	74.95
255	Toll Underground Cable	9,019.46
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	23,239.34
262	General Shop Equipment	
263	General Store Equipment	2,781.67
264	General Stable and Garage Equipment	150,194.69
265	General Tools and Implements	55,531.28
260	General Equipment	231,746.98
268	Interest During Construction	41,571.79
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	244.11
270	Undistributed Construction Expenditures	244.11
280	Unappraised Property Purchased	
104	Construction Work in Progress	
	Total	$9,593,798.52

[fol. 10998] Net Additions to Fixed Capital and Construction Work in Progress
10 Months Ending October 31, 1932

		$
201	Organization	
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	
211	Land	31,377.94
212	Buildings	48,889.49†
210	Land and Buildings	255,808.27†
221	Central Office Telephone Equipment	304,697.76†
222	Other Equipment of Central Offices	134,024.51
220	Central Office Equipment	4,210.55†
231	Station Apparatus	129,813.96
232	Station Installations	805,027.16†
233	Interior Block Wires	307,521.62†
234	Private Branch Exchanges	1,595.90†
235	Booths and Special Fittings	262,974.07†
230	Station Equipment	35,842.19
241	Exchange Pole Lines	1,343,276.56†
242	Exchange Aerial Cable	59,303.80†
243	Exchange Aerial Wire	66,246.25
244	Exchange Underground Conduit	395,709.46†
245	Exchange Underground Cable	33,632.92
246	Exchange Submarine Cable	153,776.34
251	Toll Pole Lines	
252	Toll Aerial Cable	106,230.19†
253	Toll Aerial Wire	49,546.67†
254	Toll Underground Conduit	246,214.97†
255	Toll Underground Cable	4,962.78
256	Toll Submarine Cable	112,303.66
261	Office Furniture and Fixtures	
262	General Shop Equipment	6,863.12
263	General Store Equipment	
264	General Stable and Garage Equipment	1,814.69†
265	General Tools and Implements	107,865.80†
260	General Equipment	24,279.62†
		127,096.99†

[†Red in copy.]

268	Interest During Construction	
271	Engineering and Superintendence	52,774.41
272	Law Expenses During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	
270	Undistributed Construction Expenditures	78.61†
		78.61†
280	Unappraised Property Purchased	
104	Construction Work in Progress	51,098.59
	Total	$1,996,168.13†

[fol. 10999] Reserve for Accrued Depreciation and Amortization of Intangible Capital and Its Relation to Total Fixed Capital for the Year 1932

As of June 30 Year (a)	Reserve For Accrued Depreciation and Amortization of Intangible Capital (b)	Total Fixed Capital (c)	Percentage ((b) ÷ (c)) (d)
1932	20,569,893.70	171,441,486.90	12.00%

[† Red in copy.]

[fol. 11000] COMPANY WIDE CASE, GREGORY EXHIBIT 1

Western Electric Company, Incorporated

Sales and Net Profits

Bell Business

Years 1916 to 1930 Inclusive

(Dollars in Thousands)

	Sales	Total cost of sales	Net profits	Per cent Net profit to sales	Per cent return on investment
1916	$73,915	$71,775	$2,140	2.9	4.6
1917	104,682	102,157	2,525	2.4	3.8
1918	79,217	76,796	2,421	3.1	3.4
1919	80,361	77,674	2,687	3.3	3.8
1920	130,712	125,857	4,855	3.7	4.9
1921	142,885	131,747	11,138	7.8	8.9
1922	159,957	153,595	6,362	4.0	5.2
1923	188,159	181,967	6,192	3.3	4.7
1924	233,300	222,425	10,875	4.7	6.9
1925	226,700	210,448	16,252	7.2	10.0
1926	247,203	234,652	12,551	5.1	7.8
1927	241,062	224,194	16,868	7.0	10.1
1928	267,808	250,524	17,284	6.5	10.7
1929	372,384	355,012	17,372	4.7	8.5
1930	338,830	327,145	11,685	3.4	4.3
Total	2,887,175	2,745,968	141,207	4.9	7.0

[fol. 11001] COMPANY WIDE CASE, GREGORY EXHIBIT 2

Return on Investment of 88 Manufacturing Companies

(Five-Year Period 1925–1929)

Dollars in Thousands

	Average investment	Average annual earnings
1. Air Reduction	$26,500	$3,175
2. Allied Chemical	309,560	25,278
3. American Agricultural Chemical	77,408	2,567
4. American Chain	30,677	2,500
5. American Cyanamid	22,274	1,652
6. American Ice	36,607	3,439
7. American Locomotive	111,517	4,922
8. American Radiator	107,216	14,269
9. American Safety Razor	7,420	1,164
10. American Snuff	13,042	1,915
11. American Steel Foundry	58,796	4,498
12. Archer-Daniels-Midland	17,249	1,766
13. Atlas Powder	26,017	2,157
14. Bliss, E. W.	28,695	1,256
15. Brown Shoe	19,159	1,690
16. Burroughs	38,543	7,654
17. Case, J. I.	39,014	3,518
18. Caterpillar Tractor	28,062	6,899
19. Chrysler Motors	106,710	22,164
20. Columbian Carbon	27,417	2,765
21. Congoleum-Nairn	38,824	1,946
22. Congress Cigar	10,128	2,651
23. Consolidated Cigar	18,707	3,699
24. Continental Baking	68,538	7,304
25. Continental Can	52,799	5,874
26. Continental Motors	35,342	2,136
27. Deere & Co.	70,287	9,321
28. Dennison	16,003	1,248
29. Diamond Match	30,840	1,607
30. DuPont	220,919	22,581
31. Electric Storage Battery	50,650	6,674
32. Endicott-Johnson	53,175	4,342
33. Eureka Vacuum Cleaner	6,169	1,490

COMPANY WIDE CASE, GREGORY EXHIBIT 2—Continued
Return on Investment of 88 Manufacturing Companies
(Five-Year Period 1925–1929)
Dollars in Thousands

	Average investment	Average annual earnings
34. Fairbanks-Morse	37,667	2,654
35. General Baking	35,735	7,060
36. General Cigar	27,599	3,686
37. General Electric	514,984	51,795
38. General Motors	771,925	213,444
39. General Railway Signal	12,920	2,872
40. Glidden	20,989	2,574
[fol. 11002]		
41. Goodrich	118,142	11,443
42. Goodyear	211,392	19,096
43. Holland Furnace	12,337	1,769
44. Hudson Motor	58,639	13,247
45. Hupp Motor	26,511	4,281
46. Ingersoll-Rand	44,142	7,894
47. International Business Machine	27,939	4,857
48. International Cement	47,053	4,897
49. International Harvester	329,890	26,494
50. International Shoe	93,826	15,301
51. International Silver	22,308	1,610
52. Liggett & Myers	133,339	20,315
53. Liquid Carbonic	14,770	1,476
54. Larillard	69,357	4,709
55. Mack Truck	72,313	7,384
56. Marlin Rickwell	10,284	1,741
57. Mathieson Alkali	21,222	1,878
58. Motor Wheel	15,456	2,445
59. Nash Motors	52,572	20,221
60. National Cash Register	55,297	7,662
61. National Lead	112,639	6,292
62. National Supply	41,262	3,858
63. Parks, Davis	26,266	7,522
64. Proctor & Gamble	97,504	14,660
65. Purity Bakeries	20,168	3,964
66. Radio Corp.	54,151	11,450
67. Remington Arms	33,712	1,506
68. Reo Motors	34,637	4,117
69. Reynolds Tobacco	142,407	28,587
70. St. Regis Paper	38,856	2,414
71. Simmons	40,647	4,038
72. Smith, A. O.	22,466	3,625
73. Spalding, A. G.	20,363	1,697
74. Spicer Mfg.	14,045	1,892
75. Stewart Warner	32,389	6,527
76. Studebaker	113,755	13,236
77. Timken Detroit Axle	19,968	1,589
78. Timken Roller Bearing	38,944	10,900
79. Torrington Mfg.	10,989	2,063
80. Union Carbide	239,127	27,995
81. U. S. Gypsum	50,741	7,093
82. U. S. Industrial Alcohol	37,054	2,836
83. Ward Baking	39,295	4,067
84. Warren Bros.	13,906	1,924
85. Westinghouse Electric	252,016	20,134
86. White Motor	44,423	2,075
87. Willys-Overland	85,623	4,788
88. Yale & Towne	24,197	2,355
Total 88 Companies	$6,365,442	$851,978
Per Cent Earned on Investment, 88 Companies		13.4%

[fol. 11003] COMPANY WIDE CASE, GREGORY EXHIBIT 3

Net Profits to Sales
38 Manufacturing Companies
(Five Year Period 1925–1929)

This list includes all of the 88 manufacturing companies used in computations of earnings on investment, for which sales information is available in at least four out of the five years, 1925–1929 inclusive.

(Dollars in Thousands)	Sales	Net profits
Air Reduction	$74,241	$15,874
American [illegible]	97,901	14,842
Atlas Powder	104,031	9,657
Brown Shoe	168,058	8,449
Caterpillar Tractor	155,371	34,489
Chrysler	1,163,395	102,098
Columbian Carbon	47,149	12,883
Congress Cigar	86,731	12,914
Electric Storage Battery*	194,470	22,077
Endicott Johnson	350,836	21,709
Eureka Vacuum Cleaner	55,798	7,449
Fairbanks-Morse	151,346	12,725
General Electric	1,682,395	181,562
General Motors	6,026,433	1,067,218
Glidden	139,650	12,584
Goodrich	749,616	48,425
Goodyear	1,165,336	79,610
Holland Furnace	79,209	8,847
Hupp Motor	266,559	16,252
International Cement	118,974	26,956
International Shoe	610,358	74,947
International Silver	98,091	7,366
Liquid Carbonic*	43,475	5,292
Mack Truck	306,342	36,920
National Cash Register	246,601	36,825
National Supply	47,289	15,340
Proctor and Gamble	803,893	73,051
Purity Bakeries	170,721	18,616
Remington Arms	95,936	5,845
Reo Motors	261,142	15,005
Simmons	186,946	19,750
Spalding, A. G.	118,395	7,810
St. Regis Paper	65,184	12,069
Studebaker	759,341	64,844
U. S. Industrial Alcohol**	107,037	3,801
Warren Bros.	94,929	6,226
Westinghouse Electric	932,422	83,285
White Motor	268,675	7,665
Total	18,094,276	2,210,697
Net Profits to Sales, 38 Companies		12.2%

*1926–1929 only.

**1925–1928 only.

[fol. 11004] COMPANY WIDE CASE, GREGORY EXHIBIT 4

Net Profits to Sales
39 Manufacturing Companies
(Average Five Years 1925–1929)

This list includes all of the 88 manufacturing companies used in computations of earnings on investment, for which sales information is available in at least four out of the five years 1925–1929, inclusive.

	Per cent		Per cent
1. National Supply	32.4	21. Proctor & Gamble	9.1
2. Columbian Carbon	27.3	22. Glidden	9.0
3. International Cement	22.7	23. Westinghouse Electric	8.9
4. Caterpillar Tractor	22.2	24. Chrysler	8.8
5. Air Reduction	21.4	25. Studebaker	8.5
6. St. Regis Paper	18.5	26. Fairbanks-Morse	8.4
7. General Motors	17.7	27. International Silver	7.5
8. American Ice	15.2	28. Goodyear	6.8
9. National Cash Register	14.9	29. Warren Bros.	6.6
10. Congress Cigar	14.9	30. Goodrich	6.5
11. Eureka Vacuum Cleaner	13.3	31. Endicott-Johnson	6.2
12. International Shoe	12.3	32. Hupp Motor	6.1
13. Liquid Carbonic*	12.2	33. Remington Arms	6.1
14. Mack Truck	12.1	34. A. G. Spalding	6.1
15. Electric Storage Battery*	11.4	35. Reo Motors	5.7
16. Holland Furnace	11.2	36. Western Electric	5.9
17. Purity Bakeries	10.9	37. Brown Shoe	5.0
18. General Electric	10.8	38. U. S. Industrial Alcohol**	3.6
19. Simmons	10.6	39. White Motor	2.9
20. Atlas Powder	9.3		

*1926–1929 only.
**1925–1928 only.

[fol. 11005] COMPANY WIDE CASE, GREGORY EXHIBIT 5

Western Electric Company, Incorporated
Sales and Net Profits—Non-Bell Business
Years 1916 to 1930, Inclusive
(Dollars in Thousands)

	Sales	Net profits	Per cent Net profit to sales	Per cent return on investment
1916	$33,072	$1,730	5.2	13.3
1917	45,658	3,275	7.2	19.5
1918	66,009	3,613	5.5	15.6
1919	55,361	2,689	4.9	11.7
1920	75,400	2,435	3.2	9.2
1921	46,880	(2,664)	(5.7)	(9.8)
1922	50,984	1,672	3.3	9.7
1923	67,018	2,923	4.4	15.2
1924	64,981	2,370	3.6	11.6
1925	71,029	(672)	(.9)	(3.1)
1926	15,902	1,696	10.7	13.7
1927	12,662	1,297	10.2	11.6
1928	20,123	2,592	12.9	17.0
1929	38,566	6,389	16.6	24.2
1930	22,648	1,249	5.5	6.6
Total	686,293	30,594	4.5	10.5

( ) indicates reverse conditions.

[fol. 11006] COMPANY WIDE CASE, GREGORY EXHIBIT No. 6

Average Investment

Non-Bell Business

Years 1916–1930, Inclusive

(Dollars in Thousands)

	Plant	Merchandise	Receivables	Cash	Total assets	Current payables	Average Investment
1916....	$4,196	$4,291	$5,221	$1,581	$15,289	$2,306	$12,983
1917....	3,810	7,019	6,288	2,580	19,697	2,923	16,774
1918....	5,389	10,941	8,685	1,489	26,504	3,399	23,105
1919....	5,856	11,437	8,304	1,440	27,037	4,118	22,919
1920....	5,037	12,814	11,795	2,101	31,747	5,190	26,557
1921....	5,241	12,529	11,347	2,337	31,454	4,273	27,181
1922....	4,738	6,771	8,301	2,087	21,897	4,643	17,254
1923....	5,595	7,829	9,828	2,082	25,334	6,067	19,267
1924....	6,434	9,480	9,388	1,723	27,025	6,593	20,432
1925....	7,821	8,120	9,177	3,006	28,124	6,740	21,384
1926....	7,283	3,868	2,077	246	13,474	1,107	12,367
1927....	6,559	3,349	1,412	293	11,613	427	11,186
1928....	10,455	2,804	2,410	474	16,143	941	15,202
1929....	14,907	8,457	4,542	937	28,843	2,424	26,419
1930....	11,085	5,580	2,918	684	20,267	1,469	18,798
Total..	104,406	115,289	101,693	23,060	344,448	52,620	291,828

[fol. 11007] COMPANY WIDE CASE, GREGORY EXHIBIT 7

Sales to Ohio Bell Telephone Company

(Dollars in Thousands)

Year	Sales
1922	$3,877
1923	6,284
1924	6,543
1925	9,346
1926	12,136
1927	9,010
1928	10,662
1929	15,673
1930	12,152
Total	$85,683

[fol. 11008] COMPANY WIDE CASE, HAGENAH EXHIBIT No. 1

[fol. 11009] The Ohio Bell Telephone Company

Analysis of Accounts

For the Public Utilities Commission of Ohio

Columbus, Ohio

1926

[fol. 11010] William J. Hagenah

First National Bank Building

Chicago

November the Twentieth, 1926.

Public Utilities Commission of Ohio, Columbus, Ohio.

DEAR SIRS:

Pursuant to your request, I have made an examination of the books and records of The Ohio Bell Telephone Company, with general offices in Cleveland, Ohio, and beg to submit herewith my report.

Purpose and Scope of Investigation

The purpose of the accounting investigation was to ascertain the true investment of The Ohio Bell Telephone Company in property and plant devoted to the telephone business, and the earnings and operating expenses related thereto. The analysis of the property investment covers the present company, dating from its organization on September 21, 1921, to the close of the calendar year 1925, and further embraces a study of the plant account of each of the constituent companies acquired and merged into the present company. The results of such investment cost study are set forth in this report because of their bearing on the fair value of the property under consideration at the present time.

The analysis of the earnings and operating expenses extends over only that period covered by the operations of the present The Ohio Bell Telephone Company from the date of its organization above mentioned to the close of the calendar year 1925, which period has been deemed sufficient to disclose the earning power of the property and the cost

of furnishing the service in question on the level of labor and material prices obtaining during these years.

History of The Ohio Bell Telephone Company

The Ohio Bell Telephone Company, as at present constituted, is the result of a consolidation entered into September 21, 1921, by the Bell telephone utility known also at that time as The Ohio Bell Telephone Company, and the then principal independent telephone company in the state of Ohio known as The Ohio State Telephone Company. The present company serves practically the entire state of Ohio, the principal portion not served being in and surrounding the city of Cincinnati. As of the date of the consolidation the outstanding capital stocks, bonds and other long term debt of the two merging companies were as follows:

[fol. 11011] The Ohio Bell Telephone Company

Capital stock—common	$25,000,000.00
Funded Debt:	
Real estate mortgage	170,000.00
Debentures	9,650,000.00
Advances from system corporations—American Telephone & Telegraph Company	9,720,000.00
Total	44,540,000.00

The Ohio State Telephone Company

Capital stock—common	$5,205,475.00
Capital stock—preferred	6,972,225.00
Funded debt:	
Underlying bonds—outstanding	6,743,200.00
Underlying bonds—reacquired	878,500.00
Consolidated and refunding bonds:	
Series "A" outstanding	53,000.00
Series "B" outstanding	4,886,898.94
Series "B" reacquired	93,987.84
Debentures:	
Four year convertible	1,300,000.00
Serial convertible	623,000.00
Total	26,756,286.28
Total both companies	71,296,286.28